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OFFICIAL GAZETTE

GOVERNMENT OF GOA

Note:- There are two Extraordinary issues to the Official Gazette Series I No. 50 dated 13-3-2008 as follows:

- 1) Extraordinary dated 17-3-2008 from pages 1891 to 1912 regarding Notification from Department of Home (Home - General Division).
- 2) Extraordinary (No. 2) dated 19-3-2008 from pages 1913 to 1914 regarding Notification from Department of Personnel.

GOVERNMENT OF GOA

Department of Panchayati Raj and
Community Development
Directorate of Panchayats

Notification

17/133/DP-ACCTS/AUDIT(ZP/VP)/07-08

The following draft rules which are proposed to be made in supersession of the Goa Panchayats (Accounts, Audit and Custody of Funds) Rules, 1997, are hereby pre-published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft rules may be forwarded to the Director of Panchayats and ex officio Joint Secretary to the Government of Goa, 3rd Lift, 3rd Floor, Junta House, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

DRAFT RULES

In exercise of the powers conferred by sub-section (1) of section 240 read with sub-sections

(1) and (2) of section 184, section 185, sub-sections (1) and (2) of section 191 and section 192 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), and in supersession of the Goa Panchayat (Accounts, Audit and Custody of Funds) Rules, 1997, published in the Official Gazette, Series I No. 15, dated 14-7-1997, the Government of Goa hereby makes the following rules, namely:-

1. Short title and commencement.— (1) These rules may be called the Goa Panchayats (Maintenance of Accounts, Audit and Custody of Funds) Rules, 2008.

(2) They shall come into force at once.

2. Definitions.— In these rules, unless the context otherwise requires,—

(a) “Act” means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(b) “Block Development Officer” means the Block Development Officer of the concerned Block;

(c) “Bank” means a Co-operative Bank or any Scheduled Bank;

(d) “Capital outlay or expenditure” means an expenditure incurred on fixed asset with the object of increasing concrete assets of a material and permanent character.

(e) “Chief Accounts Officer” means an officer appointed by the Government as Chief Accounts Officer under sub-section (2) of section 150 of the Act;

(f) “Comptroller and Auditor General” means the Comptroller and Auditor General of India appointed under article 148 of the Constitution;

(g) "Director" means the Director of Panchayats;

(h) "Director of Accounts" means the Director of Accounts of the Directorate of Accounts of the Government of Goa;

(i) "Form" means the Form appended to these rules;

(j) "Non Plan Scheme" means a Scheme which is of permanent nature and cannot be discontinued;

(k) "Panchayat Fund" means the Panchayat Fund as referred to in section 161 of the Act;

(l) "Plan Scheme" means a Scheme formulated by the Government or the Central Government for a particular duration and can be discontinued eg. Rural Development Agency Schemes, Housing Schemes, Agricultural Schemes/Project;

(m) "Year" means the financial year commencing from 1st of April, or in case of the first year of functioning of Panchayat, the date from which the Panchayat starts functioning, and ending on 31st of March of the year next following;

(n) "Zilla Panchayat Fund" means the Zilla Panchayat Fund as referred to in section 166 of the Act;

Words and expression used but not defined in these rules shall have the same meaning as respectively assigned to them in the Act.

CHAPTER - I

GENERAL PRINCIPLES AND RULES

3. Administration and operation of the Panchayat and the Zilla Panchayat fund.— (1) A Panchayat Fund shall be jointly administered by the Secretary and the Sarpanch of the Panchayat while the Zilla Panchayat Fund shall be jointly administered by the Chief Accounts Officer and Chief Executive Officer of the Zilla Panchayat and the Panchayat Fund shall be credited in the Bank and the Zilla Panchayat Fund shall be kept in Government Treasury/Bank.

(2) An amount not exceeding Rs.2000/- and Rs. 5000/- shall be held in cash in the Panchayat office and in the Zilla Panchayat office, respectively. An amount exceeding the above limit shall be deposited by the Panchayat in the Bank and in the

Government Treasury/Bank by the Zilla Panchayat. An amount which is specified above to be held in cash may be increased or decreased by the Director by an order in consultation with the Director of Accounts.

(3) The Secretary and the Sarpanch in case of a Panchayat, and the Chief Accounts Officer and the Chief Executive Officer in case of a Zilla Panchayat, shall jointly operate the accounts of the Panchayat Fund or the Zilla Panchayat Fund, as the case may be.

(4) The Secretary and the Sarpanch in case of a Panchayat, and the Chief Accounts Officer and the Chief Executive Officer in case of a Zilla Panchayat, shall be responsible for the safe custody of the moneys kept in the Panchayat office or the Zilla Panchayat office, as the case may be.

(5) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat shall furnish a security in such form and for such amount as may be specified by the Director.

(6) The Director may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat or a Zilla Panchayat, if he deems it necessary, in such form and for such amount as may be specified by him.

(7) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat shall not, without the previous sanction of the Government, make any addition to or alteration in or modification of, any register or form as specified in these rules or introduce any new form.

(8) The Government may, by Notification, make any addition to or alteration in or modification of any register or form as specified in these rules or introduce any new form, after obtaining concurrence of the Comptroller and Auditor General for the same wherever necessary.

CHAPTER - II

MAINTENANCE OF ACCOUNTS

4. Maintenance of Accounts.— (1) The Secretary in case of a Panchayat and the Chief Accounts Officer in case of a Zilla Panchayat, may, for administrative convenience, maintain such registers as may be auxiliary to the account books specified in these rules, but such registers shall not be recognized as account books under these rules.

(2) The accounts shall be maintained separately for each year in the form as specified in these rules.

(3) The accounts shall be kept in the language in which the Panchayat decides to keep its proceedings under rule 34 of the Goa Panchayat (Meetings) Rules, 1996, and in case of a Zilla Panchayat, it shall decide in which language the accounts of Zilla Panchayat shall be kept.

(4) All books of accounts and registers of Panchayat and Zilla Panchayat shall be strongly bound. No accounts books shall be prepared in loose sheets or loosely bound vouchers.

(5) Cash book and receipt books shall be serially machine numbered and each page shall be stamped with the Panchayat seal, and duly certified by the Block Development Officer in case of books of Panchayat or by the Chief Executive Officer in case of books of Zilla Panchayat. The pages of all other accounts books shall also be serially numbered. No page shall be torn or removed from any account book. Pages may, when necessary, however be cancelled by drawing a line through them and writing "cancelled". Such cancellation should be attested by the Secretary and the Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

(6) No erasures or overwriting shall be made in any account book. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

(7) All money transactions to which any member, Secretary or Chief Accounts Officer, or an employee of a Panchayat or Zilla Panchayat, as the case may be, is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money received by such member, Secretary or Chief Accounts Officer or employee, as the case may be, shall form part of the Panchayat Fund or the Zilla Panchayat Fund, as the case may be. Any person paying money for being credited to the Panchayat Fund or the Zilla Panchayat Fund, as the case may be, shall present it to the Secretary in case of Panchayat or to the Chief Accounts Officer in case of Zilla Panchayat or to the person authorized to collect such sum.

(8) As soon as any sum is received by a person authorized to receive it, a receipt in Form No. 17 as specified hereunder duly signed and dated shall be issued keeping its duplicate by using double aided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

(9) Any person having a claim against a Panchayat or Zilla Panchayat, as the case may be, shall present a voucher duly receipted and stamped with a receipt stamp for such value as specified under the Indian Stamp Act, 1899 (Central Act 2 of 1899) and the rules made thereunder. In any case, no withdrawal of money shall be made from the Panchayat Fund or the Zilla Panchayat Fund except by presentation of original bill in support of relevant claim for the purpose.

(10) The bills shall be prepared and signed in ink. No payment shall be made on a voucher or order signed by a person other than, the Secretary and Sarpanch in case of Panchayat or the Chief Accounts Officer and the Chief Executive Officer in case of Zilla Panchayat. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. After payment, every voucher shall be kept on record in such manner as may be specified by the Director of Accounts.

(11) Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Secretary of the Panchayat or the Chief Accounts Officer of Zilla Panchayat, as the case may be, and endorsed, if necessary, by his superior officer, shall be placed on record. Full particulars of the claim shall invariably be set forth.

(12) Date of payment shall, whenever possible, be noted by the payee in its acknowledgement. If, for any reason, such as illiteracy, on the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of payment shall be noted by the Secretary in case of Panchayat or the Chief Accounts Officer in case of Zilla Panchayat under their initials.

(13) In case payment is made by remittance through post office, the postal money order receipt shall be kept with the voucher. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for shall be kept with the voucher.

(14) No duplicate or copy of a receipt granted for money received or of a bill or of other document for payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person.

(15) All payments exceeding Rs. 2000/- shall necessarily be made by issuing an account payee cheque duly signed by the Secretary and the Sarpanch in case of Panchayat or the Chief Accounts Officer and the Chief Executive Officer in case of Zilla Panchayat.

CHAPTER – III

FORMS OF ACCOUNTS AND HOW TO BE MAINTAINED

5. *Forms of Accounts.*— The accounts of Panchayat Fund and Zilla Panchayat Fund shall be maintained in the forms appended to these Rules, in accordance with the instructions given in the said forms and the following provisions thereof :

(i) Maintenance of annual accounts:

(1) Every Panchayat and Zilla Panchayat shall, at the end of each year, prepare the annual statements of accounts in the forms as mentioned below:-

- | | |
|---|------------|
| (a) Annual receipts and payment accounts | Form No. 1 |
| (b) Annual statement of capital expenditure | Form No. 2 |
| (c) Annual statement of receivables and payables | Form No. 3 |
| (d) Annual statement of balances under deposits, advances and loans | Form No. 4 |
| (e) Annual statement of provident fund, etc., and Investment | Form No. 5 |

(2) At the end of the year the progressive figures to the end of March from the Monthly Receipts and Payments Accounts (Form No. 6) shall be posted to the Annual Receipts and Payment Account (Form No.1).

(ii) Maintenance of monthly accounts:

(1) Every Panchayat and Zilla Panchayat shall, at the end of each month, prepare the monthly statement of accounts, in the forms as mentioned below:—

- | | |
|--|-----------|
| (a) Monthly receipts and payments accounts | Form No.6 |
| (b) Monthly reconciliation statement | Form No.7 |

(2) At the end of the month, totals in Register of Receipts and Register of Payments shall be worked out. This gives the total expenditure under each head of account for the month. The totals shall then be posted to the Monthly Receipts and Payments Account (Form No.6). The figures upto the end of the current month can be worked out by adding the monthly figures to the previous month's progressive total.

(3) At the end of the month, the bank reconciliation shall be completed and ensured that all differences are rectified between the cash book and bank balances. If any differences are noticed, the corrections shall be made then and there in the Register of Receipts and Register of Payments. The details of the balance in the office and in the banks shall be separately shown in the account and a certificate to the effect that the closing balance as shown in the accounts has been compared with that shown in the cash book and the bank's Pass Book and found to be correct, shall be appended to the account. A memo explaining the differences, if any, shall also be attached to the certificate. A certificate showing the monthly closing balance in the account shall be obtained and kept on record.

(iii) *Cash Book.*— (a) All the transactions of a day shall be entered in a cash book to be maintained in Form No.8 hereto appended to the Rules. The receipts shall be recorded on the receipts side and the payments on the payments side. Every entry in the cash book shall be attested in the appropriate place by the Secretary in case of Panchayat and by the Chief Accounts Officer in case of Zilla Panchayat. At the end of the day, the cash book shall be closed and the closing cash balance shall be separately exhibited as cash in hand and cash in bank. On the last working day of the month, a certificate shall be recorded in the cash book to the effect that the cash in hand has been physically verified and the closing balance agrees with both, cash in hand and cash in bank as verified from the Pass Book. The said certificate shall be signed by the Secretary and the Sarpanch in case of the Panchayat and by the Chief Executive Officer

and the Chief Accounts Officer in case of the Zilla Panchayat. Only one main Cash Book shall be maintained incorporating balances from all subsidiary cash books if any.

(b) Every day (or at-least once in a week) the details of transactions as recorded in the Cash Book shall be transferred to either the Register of Receipts if the transaction is receipt or the Register of Payments if it is payment, under the respective head of account.

(iv) *Register of immovable property.*— (a) All immovable property vested in the Panchayat or Zilla Panchayat by way of acquisition, purchase, construction or transfer shall be entered in a Register of immovable property in Form No.9 as specified hereunder. This Register shall contain the list of buildings, land and the like which is vested in the Panchayat or Zilla Panchayat, as the case may be. Whenever any immovable property is acquired or disposed of, it shall be entered in the Register of immovable property.

(b) *Verification of immovable property* — At the end of every financial year, all immovable property entered in the Register of immovable property shall be verified by the Secretary and the Sarpanch in case of Panchayat and the Chief Executive Officer and the Adhyaksha in case of Zilla Panchayat and a certificate to the effect that the immovable properties have been physically verified and found correct, shall be recorded.

(v) *Register of demand, collection and balance.*— A Register of demand, collection and balance shall be maintained in Form No. 10 as specified hereunder. The Secretary of the Panchayat and the Chief Accounts Officer of the Zilla Panchayat or any other employee of the Panchayat or the Zilla Panchayat authorized by the Panchayat or the Zilla Panchayat, as the case may be, shall be responsible for causing/preparation of Register for such assessment, demand, collection and balance and for maintaining the same in the office of the Panchayat or the Zilla Panchayat, as the case may be.

(vi) *Register of movable property.*— (a) All movable property such as furniture, bicycles, motor-bikes, vehicles, typewriters, electronic items like computers, clocks, mobile phones, calculators, T.V. sets, projectors, etc., water pumps, equipments and all other items except stationery and electrical items purchased, gifted or transferred to the Panchayat or the Zilla Panchayat, as the case may be, shall be

entered in the Register of movable property in Form No. 11 as specified hereunder. This Register shall also contain the particulars of all movable properties acquired or disposed of by the Panchayat or the Zilla Panchayat.

(b) *Verification of movable property.*— At the end of every financial year, all movable property entered in the Register of movable property shall be verified by the Secretary and the Sarpanch in case of Panchayat and the Chief Executive Officer and the Adhyaksha in case of Zilla Panchayat and a certificate to the effect that the movable properties have been physically verified and found correct shall be recorded.

(vii) *Register of receipts.*— Every Panchayat and Zilla Panchayat shall maintain a Register of receipts for each head of account showing the monthly receipts in Form No.12 hereto appended to the Rules.

(viii) *Register of stock book.*— All the stationery items except receipt book, all electrical items and all other items of consumable nature purchased, gifted or transferred to the Panchayat or Zilla Panchayat, as the case may be, shall be entered in the Register of stock book maintained in Form No.13 as specified hereunder. This Register shall contain the stock received, issued or disposed and balance from time to time with the signatures of issuing and receiving officer.

(ix) *Register of payments.*— Every Panchayat or Zilla Panchayat shall maintain a Register showing date-wise payments made under each major/minor and object head of account in Form No. 14 as specified hereunder. Such other particulars as mentioned in the said Form shall also be maintained by the Panchayat and Zilla Panchayat.

(x) *Register of roads.*— Every Panchayat and Zilla Panchayat shall maintain a Register giving details of roads constructed, discontinued, closed, opened, widened, transferred or repaired by it from Panchayat Fund or Zilla Panchayat Fund as the case may be, in Form No.15 as specified hereunder. The Register shall contain such other particulars which shall be obtained from the extension Officer (Rural Engineering) of the Block Development Office in case of the Panchayat and from the technical section of Zilla Panchayat, in case of the Zilla Panchayat.

(xi) *Register of lands.*— Every Panchayat or Zilla Panchayat shall maintain a Register of lands acquired through the process of land acquisition, purchased with prior permission of the Government, gifted or otherwise transferred to the Panchayat or Zilla Panchayat as the case may be, in Form No.16 as specified hereunder. This Register shall also contain such other particulars as specified therein.

6. In addition to the forms of Accounts to be maintained, as specified in Rule 5, the following Registers shall be maintained by the Zilla Panchayat and the Panchayats in the forms appended to the Rules and in accordance with the instructions given in the following provisions.

(i) *Receipt and Register of receipt books.*— All payments shall be fully supported by payee's bills and receipts. Save as otherwise provided, all receipts of money shall be acknowledged by a receipt in Form No.17 as specified hereunder. A Register of receipt books shall be maintained in Form No. 18 as specified hereunder and shall be kept with the stock of new and returned receipt books under lock and key under the responsibility of the Secretary in case of the Panchayat and Chief Accounts Officer in case of the Zilla Panchayat. The Block Development Officer shall issue the receipt books for use in the Panchayat office and a record of such books issued shall be maintained in the Register of receipt books duly signed by the Block Development Officer.

(ii) *Register of cheques issued.*— All payments made by issuing cheques for meeting contingency expenditure shall be entered in a Register of cheques issued in Form No. 19 as specified hereunder. The date of encashment should be verified from the Bank Pass Book. Separate pages of the Register shall be kept for separate banks.

(iii) *Register for valuables i.e. for cheques/demand drafts received.*— Cheques or demand drafts (crossed) in favour of Panchayat or Zilla Panchayat received and accepted by it shall be entered in the Register of Cheques/Demand Drafts in Form No. 20 as specified hereunder and remitted to the bank for credit in the account of the Panchayat or Zilla Panchayat, as the case may be.

(iv) *Register for service postage stamps.*— An account of the service postage stamps and revenue stamps purchased from the Post Office and utilized daily shall be recorded separately in the Register maintained in Form No. 21 as

specified hereunder. On the last working day of the month, a certificate shall be recorded separately in the Register to the effect that service postage or revenue stamps received and utilized have been physically verified and the closing balance agrees with the postage/revenue stamps in hand. Such certificate shall be signed by the Sarpanch in case of the Panchayat and Chief Executive Officer in case of the Zilla Panchayat.

(v) *Register of assesses.*— A list of all persons liable to pay any rate, tax, cess or fee and the amount to be paid by them in respect of each such rate, tax, cess or fee shall be maintained in a Register separately for assessment in Form No.22 hereto appended to the Rules.

(vi) *Register of conditional grants sanctioned during the year.*— Every Panchayat or Zilla Panchayat shall maintain a Register in Form No. 23 for record of conditional grants made for special and general purposes under section 160 of the Act or under any special orders and expenditure made therefrom.

7. *Transmission of accounts.*— (1) The monthly and annual statements mentioned hereinabove shall be signed by the Secretary and the Sarpanch in case of the Panchayat and the Chief Accounts Officer and the Chief Executive Officer in case of the Zilla Panchayat. The copies of annual and monthly statements mentioned in clause (a) to (e) of sub-rule (1) of rule 5(i) and clause (a) and (b) of sub-rule (1) of rule 5(ii) duly approved by the Panchayat or the Zilla Panchayat, as the case may be, shall be sent to the Block Development Officer of the respective Block and to the Zilla Panchayat by the Panchayat and to the Government by the Zilla Panchayat before 7th of the following month in case of monthly statements and the annual statements shall be sent before the 15th of April next following. The Panchayat and Zilla Panchayat shall furnish such details and vouchers relating to the annual accounts as the Zilla Panchayat and the Block Development Officer in case of Panchayat and the Government in case of Zilla Panchayat, may direct.

(2) The accounts of the Panchayat and the Zilla Panchayat shall be checked by an auditor with reference to the accounts books and statements.

8. *Pass Book.*— (1) The pass book of the Bank shall be under lock and key of the Secretary in case of the Panchayat or of the Chief Accounts Officer, in case of Zilla Panchayat.

(2) The official specified in sub-rule (1) above shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the bank to any discrepancy that may appear therein.

CHAPTER - IV

9. Audit.—(1) Accounts of every Panchayat shall be audited each year by such officer as may be authorized by the Director of Accounts, and the accounts of the Zilla Panchayat shall be audited by the Comptroller and Auditor General of India.

(2) Detailed checks to be exercised during audit shall be specified by him.

(3) Test audit may be made by the Audit Officer of the Comptroller and Auditor General of India as and when considered necessary by him.

(4) The Auditor or Audit Officer in his report shall certify as to whether the accounts of a Panchayat are maintained in the manner as specified and the grants made are spent as authorized.

(5) The Auditor or Audit Officer shall, within one month after the completion of the audit, submit a copy of the audit report to the Panchayat, the Chief Executive Officer of the Zilla Panchayat and the Director.

CHAPTER - V

BUDGET ESTIMATES

10. Budget Estimates.—(1) The budget estimates i.e. receipts and expenditure Account of the Panchayat and Zilla Panchayat for the financial year and the summary of the budget estimates shall be prepared in case of Panchayat by the Secretary in consultation with the Sarpanch and in case of Zilla Panchayat by the Chief Accounts Officer in consultation with the Finance, Audit and Planning Committee of the Zilla Panchayat and Chief Executive Officer, in the following forms appended to these rules and shall be laid before the meeting of the Panchayat or the Zilla Panchayat, as the case may be, between the first day of February and tenth day of March.

- | | |
|--|---------------|
| (i) Budget Estimates
– Receipts | — Form No. 24 |
| (ii) Budget Estimates
– Disbursements | — Form No. 25 |
| (iii) Summary – Receipts | — Form No. 26 |
| (iv) Summary – Disbursements | — Form No. 27 |

(2) Major heads, minor heads and sub-heads given in the formats should be followed in all forms for the purpose of accounting, however, no amount shall be credited or withdrawn from any of the said Budget heads unless authorized by the Budget Controlling Authorities of the Government.

(3) In case, additional minor heads are required in the Budget heads as specified, the same may be added with the approval of the Director.

(4) A copy of the revised and supplementary budget estimates shall be forwarded to the Block Development Officer by the Panchayat and to the Government by the Zilla Panchayat, within 15 days of its approval.

CHAPTER - VI

MISCELLANEOUS

11. Preservation of accounts records.—(1) All the account records shall be preserved for such time as may be specified by the Director of Accounts in case of Panchayats and by the Comptroller and the Auditor General of India in case of Zilla Panchayat, from time to time, and no account record shall be destroyed without their written permission.

(2) Save as otherwise expressly provided in these Rules, in all other matters relating to drawal of funds, pay bills, increments, insurance, recovery of advances, provident fund, pension, service books, etc. the forms as applicable to the Government Departments shall, mutatis mutandis, apply to the Panchayat and the Zilla Panchayat. All other registers viz. Drawal Register, Impressed Account Register, Pay Bill Register, Allotment Register, Acquittance Roll Register, Register of Contingent Expenditure, Expenditure Control Register, Investment Register, Register of Works/Schemes giving scheme-wise details of expenditure, Register of Consumable Stock, Contractors Ledger, Register of Receipts. Measurement Books, Record of Muster Rolls, Transfer Entry Book and its Summary, Register of Inspection of Works etc. as applicable to Government Departments shall, mutatis mutandis apply to the Panchayat and the Zilla Panchayat and the words "State Government", "Director of Accounts or DDO" wherever they appear in those forms, registers, shall be construed as "Panchayat or "Sarpanch" in case of the Panchayat and "Zilla Panchayat" or "Chief Executive Officer" in case of the Zilla Panchayat.

(3) If any difficulty arises in interpreting any provision of these Rules, the Director, Directorate of Accounts or the Comptroller and Auditor General of India shall be consulted, wherever necessary, by the Panchayat or the Zilla Panchayat.

By order and in the name of the Governor of Goa.

Menino D'Souza, Director of Panchayats and ex officio Joint Secretary.

Panaji, 25th January, 2008.

Form No. 1

[See rule 5 (i) (1) (a)]

ANNUAL RECEIPTS AND PAYMENTS ACCOUNT

of Zilla Panchayat/Village Panchayat for the year

1	2	3	4	5	6	7	8	9	10	11	12	13	14
115 Forest Development Tax 800 Other Receipts xx Registration of boats xx Levy of Ferry rent Total - 0045 Total - Tax Receipts				108 Contribution to Provident Funds 800 Other Expenditure Total - 2071									
OO49 Interest Receipts O4 Interest Receipts of Village Panchayats/Panchayat Samities				2202 General Education O1 Elementary Education 101 Primary Schools (Sub-major Head) xx Opening of new Primary Schools/Conversion of Basic Schools into Primary Schools yy Provision of additional Teacher/Teachers (detailed head) O1 Salaries (Teachers)									
110 Interest realised on investment of cash balances xx Interest on investment with 190 Interest from Panchayat Samities/GPs 800 Other Receipts (include interest from Bank Account) Total - 0049				21 Supplies & Materials (Object head) 102 Assistance to Voluntary Organisation for Primary Schools 104 Inspection 107 Teachers Training 109 Scholarships & Incentives 800 Other Expenses xx School Lunch/Mid-Day-Meal Programmes 21 Supplies & Materials O2 Secondary Education (Sub-major Head)									
OO59 Public Works O1 Office Building O11 Rent xx Rent from non-residential buildings (Panchayat Bhavans etc.) 800 Other Receipts Total - 0059				104 Teachers & Other Services 105 Teachers Training 107 Scholarships 109 Secondary Schools O4 Adult Education (Sub-major Head) 103 Rural Functional Literacy Programmes 200 Other Adult Education Programmes									
OO71 Contributions and Recoveries towards Pension and Other Retirements Benefits O1 Civil 101 Subscriptions and Contributions (Pension contribution, leave salary & pension contribution if not levied shall be taken to this head) Total - 0071				Total 2202 - General Education									
O202 Education, Sports, Art and Culture O1 General Education 101 Elementary Education xx Fees xx Fines 800 Other Receipts O3 Sports and Youth Services 800 Other Receipts O4 Art and Culture 102 Public Libraries 800 Other Receipts Total - 0202													

Note: 'yy' represents detailed head
'xx' represents sub-head or scheme

1	2	3	4	5	6	7	8	9	10	11	12	13	14
LOANS AND ADVANCES DEBT				LOANS AND ADVANCES DEBT									
6003 Internal Debt				6003 Internal Debt									
109 Loans from other Institutions				109 Loans from other Institutions									
xx Loans from(Each Institution to be shown as sub-head)				xx Repayment of loans to Other Institutions (each institution to be shown separately as sub-head)									
800 Other Loans				800 Other loans									
Total-6003				Total - 6003									
6004 Loans and Advances from Central Govt./State Govt.				6004 Loans and Advances from the Central/State Government*									
01 Non-Plan loans				01 Non-Plan Loans									
800 Other Loans (Details to be given as sub head level)				800 Other loans (Repayment of Loans to Central Govt./State Govt. to be shown at sub-head level)									
02 Loans for Plan Schemes				02 Loans for Plan Schemes									
101 Block Loans				101 Block Loans									
800 Other Loans (Details to be given as sub-head level)				800 Other Loans(Repayment of loans to Central Govt./State Govt. to be shown at sub-head level)									
Total - 6004				Total -6004									
TOTAL - DEBT				TOTAL DEBT									
7610 Loans to Panchayat employees etc. (Repayment of loans by employees to be indicated purpose-wise)				6202 Loans for Education, Sports, Art and Culture									
TOTAL - LOANS & ADVANCES				01 General Education									
				201 Elementary Education (Loans for educational purpose)									
				Total - 6401									
				6401 Loans for Crop Husbandry									
				110 Scheme for small and marginal farmers and Agriculture labourers									
				xx Loans to Cultivators									
				Total - 6401									
				6515 Loans for other Rural Development Programmes									
				101 Panchayati Raj									
				xx Loans for Village Panchayat for afforestation									
				800 Other Loans									
				xx Other Miscellaneous									
				Total - 6515									
				7610 Loans to Panchayat employees etc.									
				202 Advances for purpose of Motor conveyances									
				xx Motor Cycle/Scooter Advance									
				203 Advances for purchase of other conveyances									
				xx Cycle Advance									
				204 Advances for purchase of Computers									
				800 Other Advances									
				xx Marriage advance									
				(Note: pay advances, festival advances to be shown under object head 'Salaries' below the concerned functional head).									
				Total - 7610									
				TOTAL - LOANS AND ADVANCES									
TOTAL PART - I: PANCHAYAT FUND				TOTAL PART - I:PANCHAYAT FUND									

*This depict disbursals

PART-II	Actuals during the Year.....Rs.	Upto end of Year....Rs.	PART-II	Actuals during the Year.....Rs.	Upto end of Year....Rs.	SERIES I No. 51
PROVIDENT FUND ETC.			PROVIDENT FUNDS ETC.			
8009 Provident Funds			8009 Provident Fund (Advances and Withdrawals)			
01 Civil			01 Civil			
101 General Provident Funds			101 General Provident Fund			
xx Panchayat Employees Provident Funds			xx Panchayat Employees Provident Funds (Scheme head)			
60 Other Provident Funds (Each Provident Fund to be shown separately)			60 Other Provident Funds			
8011 Total 8009			102 Contributory Provident Pension Fund (Each Provident Fund to be shown separately)			
107 Insurance and Pension Funds Employees Group Insurance Scheme			Total - 8009			
Total - 8011			8011 Insurance and Pension Funds			
TOTAL-PROVIDENT FUNDS ETC.			107 Employees Group Insurance Scheme			
DEPOSITS AND ADVANCES			xx Insurance Fund			
DEPOSITS			xx Savings Fund			
8443			Total - 8011			
103 Civil Deposits			TOTAL - PROVIDENT FUNDS ETC.			
xx Security Deposits (other than PWD)			DEPOSITS AND ADVANCES			
XX Security from Subordinates			DEPOSITS			
108 Earnest Money made by intending tenderers			8443 Civil Deposits			
xx Public work Deposits			103 Security Deposits			
XX Deposits by Contractors			Note: Refund of Security Deposits from Subordinates (other than PWD) including earnest money made by intending tenderers to be recorded as sub head.			
124 Deposits of earnest money by successful tenderers in PWD			108 Public Work Deposits			
126 Unclaimed Deposits in Provident Funds			xx Deposit by Contractors			
800 Unclaimed Deposits in Other Provident Funds			xx Deposit of earnest money by successful tenderers in PWD			
Other Deposits			124 Unclaimed Deposits in the GP Fund			
8448 Total-8443			126 Unclaimed Deposits in Other Provident Funds			
109			800 Other Deposits			
xx Deposits of Local Funds			Total - 8443 Deposits			
xx Panchayat Bodies Funds			ADVANCES			
XX Panchayat Samiti Funds			8550 Civil Advances			
Village Panchayat Funds			103 Other Departmental Advances (Each type of advance to be shown distinctly)			
Zilla Parishad Funds			Total - 8550 Advances			
Total - 8448			TOTAL - DEPOSITS AND ADVANCES			
TOTAL - DEPOSITS						
8550 ADVANCES						
103						
Civil Advances						
Other Departmental Advances						
Total - 8550 Advances						
TOTAL-DEPOSITS & ADVANCES						

REMITTANCES		REMITTANCES	
8782	Cash Remittances between Zilla Parishad & Village Panchayat/Panchayat Samiti	8782	Cash Remittances between Zilla Parishad & Panchayat Samities/Village Panchayat
102	Remittances between Zilla & Panchayat Samities/Village Panchayat	102	Public Remittances between Zilla Parishad and Panchayat Samities/Village Panchayat
TOTAL - 8782 REMITTANCES		TOTAL - 8782 - REMITTANCES	
<u>TOTAL - PART II</u>		<u>TOTAL - PART II</u>	
GRAND TOTAL		Closing Balance Cash in Hand Cash in Bank Cash in Treasury Investment	
		GRAND TOTAL	

Form No. 2

[See rule 5(i) (1) (b)]

Annual Statement of Capital Expenditure during and upto end of the year..... of Zilla Panchayat/Panchayat

Heads of Account – Nature of Expenditure		Expenditure during the year.....				Expenditure upto the end of the year..... (progressive) (Rs.)
For Example:		Non-Plan (Rs.)	Plan (Rs.)	Centrally Sponsored Schemes (Rs.)	State Sponsored Schemes (Rs.)	Total (Rs.)
4515	Capital Outlay on Other Rural Development Programmes					
800	Other Expenditure					
Total – 4515						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
01	Welfare of Scheduled Castes					
277	Education					
282	Health					
283	Housing					
800	Other Expenditure					
02	Welfare of Scheduled Tribes					
277	Education					
282	Health					
283	Housing					
800	Other Expenditure					
03	Welfare of Other Backward Classes					
277	Education					
282	Health					
283	Housing					
800	Other Expenditure					
Total – 4225						
(Similarly for other capital heads wherever applicable)						
Grand Total						

Form No. 3

[See rule 5(i) (1) (c)]

Annual Statement of Receivables & Payables at the end of the year..... of Zilla Panchayat/Panchayat

Receivables		Payables			
Heads of Account	Particulars	Amount Rs.	Heads of Account	Particulars	Amount Rs.
	Tax Receipts				
0028	Other Taxes on Income Expenditure		2049	Interest Payments	
0029	Land Revenue		2059	Public Works	
0035	Taxes on Immovable Property other than agricultural land		2071	Pension & Other Retirement Benefits	
0041	Taxes on Vehicles		2202	General Education	
0042	Taxes on Goods and Passengers		2203	Technical Education	
0045	Other Taxes and Duties on Commodities and Services		2204	Sports & Youth Services	
	Total Tax receipts		2210	Medical & Public Health	
	Non Tax Receipts		2215	Water Supply & Sanitation	
0049	Interest Receipts		2216	Housing	
0059	Public Works		2225	Welfare of SC, ST & OBCs	
0202	Education, Sports, Art & Culture		2235	Social Security & Welfare	
0210	Medical & Public Health		2401	Crop Husbandry	
0211	Family Welfare		2402	Soil & Water Conservation	
0215	Water Supply & Sanitation		2403	Animal Husbandry	
0216	Housing		2406	Forestry & Wildlife	
0401	Crop Husbandry		2408	Food Storage & Ware housing	
0405	Fisheries		2501	Special Programmes for Rural Development	
0406	Forestry & Wild Life		2505	Rural Employment	
0515	Other Rural Development Programmes		2515	Other Rural Development Programmes	
0702	Minor Irrigation		2702	Minor Irrigation	
0801	Power		2801	Power	
	Total – Non Tax Receipts		3054	Roads & Bridges	
	Grand Total			Grand Total	

Note: 1. The above heads of account are only illustrative. Details may be given as per actual local needs.

2. Receivables & Payables shown major head wise above may be further shown minor head, scheme & detail head wise.

Form No. 4

[See rule 5(i) (1) (d)]

Annual Statement of Balances under Deposits, Advances & Loans at the end of the year..... of Zilla Panchayat/Panchayat

	Heads of Account	Opening Balance (Rs.)	Receipts (Rs.)	Disbursement (Rs.)	Closing Balance (Rs.)	Details of Investments (Rs.)
	Deposits					
8443	Civil Deposits					
103	Security Deposits					
108	Public Works Deposits					
xx	Deposits by Contractor					
xx	Deposits of earnest money by successful tenderers in PWD					
124	Unclaimed deposits in GP Fund.					
126	Unclaimed deposits in other provident funds					
800	Other deposits					
	Total – 8443 - Deposits					
	Advances					
8550	Civil Advances					
103	Other Departmental Advances (Each type of Advance to be shown separately)					
	Total – 8550 - Advances					
	Loans					
	Debt					
6003	Internal Debt					
109	Loans from other Institutions					
xx	Loans from... (Each Institution to be shown as sub-head)					
xx	Loans from Zilla Parishad/Block Panchayat (Programme wise)					
800	Other Loans					
	Total - 6003					
6004	Loans and Advances from Central Govt./State Govt.					
01	Non-Plan Loans					
800	Other Loans (Details to be given at sub-head level)					
02	Loans for Plan Schemes					
101	Bank Loans					
800	Other Loans (Details to be given at sub-head level)					
	Total-6004-Debt					
7610	Loans to Panchayat Employees etc.,					
	(Repayment of loans by employees to be indicated purpose-wise)					
	Total-Loans					
	Grand Total					

Note: 1. The nature of balances, credit or debit may be indicated in the head of account column for opening balance as well as closing balance.
 2. Adverse or minus balances may be explained.

Form No. 5

[See rule 5(i) (1) (e)]

Annual Statement of Provident Funds, etc., and Investments at the end of the year

Heads of Account		Opening Balance (Rs.)	Receipts (Rs.)	Disbursements (Rs.)	Interest (Rs.)	Closing Balance (Rs.)	Details of Investments (Rs.)
8009	Provident Funds						
01	Civil						
101	General Provident Fund						
XX	Panchayat Employees Provident Funds						
60	Other Provident Funds						
102	Contributory Provident Pension Fund (Each PF to be shown separately)						
Total-8009-Provident Fund							
8011	Insurance & Pension Funds						
107	Employees Group Insurance Scheme						
XX	Insurance Fund						
XX	Savings Fund						
Total-8011							
Grand Total							

Note: The nature of balances, credit or debit may be indicated under head of account column after the description of the head for opening as well as closing balance.

Form No. 6

[See rule 5(ii) (1) (a)]

MONTHLY RECEIPTS AND PAYMENTS ACCOUNT

of Zilla Panchayat/Village Panchayat for the month year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
GRANTS-IN-AID & CONTRIBUTIONS														
1601 Grants-in-aid/Assistance from Central/State Government (Scheme-wise details may be given under this head) Less Transfer to Block Panchayat/Village Panchayat in case of Zilla Parishads														
1604 Compensation and Assignments from State Govt. (Minor head, scheme & details head may also be shown under this head) Less Transfer to Block Panchayat/Village Panchayat in case of Zilla Parishads														
Total Grants-in-aid & Contribution														
CAPITAL ACCOUNT-RECEIPTS					CAPITAL ACCOUNT-EXPENDITURE									
4000 Capital Receipts (To be included as per local needs. This would include proceeds from sale from Panchayat Lands etc.)					4059 Capital Outlay on Public Works 4204 Capital Outlay on Education, Sports, Art and Culture 4210 Capital Outlay on Medical and Public Health 4211 Capital Outlay on Family Welfare 4215 Capital Outlay on Water Supply and Sanitation 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes 4235 Capital Outlay on Social Security and Welfare 4405 Capital Outlay on Fisheries 4408 Capital Outlay on Food, Storage and Warehousing 4515 Capital Outlay on Other Rural Development Programmes 4702 Capital Outlay on Minor Irrigation 4801 Capital Outlay on Power Projects 4810 Capital Outlay on Non-Conventional Sources of Energy 5054 Capital Outlay on Roads and Bridges									
TOTAL - CAPITAL RECEIPTS					TOTAL - CAPITAL EXPENDITURE									
LOANS AND ADVANCES					LOANS AND ADVANCES									
DEBT					DEBT									
6003 Internal Debt 6004 Loans and Advances from Central Govt./State Govt. TOTAL - DEBT					6003 Internal Debt* 6004 Loans and Advances from the Central/State Government* TOTAL - DEBT									
7610 Loans to Panchayat employees etc. TOTAL - LOANS & ADVANCES					6202 Loans for Education, Sports, Art and Culture 6401 Loans for Crop Husbandry 6515 Loans for Other Rural Development Programmes 7610 Loans to Panchayat employees etc.									
TOTAL PART - I : PANCHAYAT FUND					TOTAL - LOANS AND ADVANCES TOTAL PART - I : PANCHAYAT FUND									

*This depict disbursals

PART-II	Actuals during the Year.....Rs.	Upto the end of the Year....Rs.	PART-II	Actuals during the Year.....Rs.	Upto end of the Year....Rs.
PROVIDENT FUND ETC.			PROVIDENT FUNDS ETC.		
8009 Provident Funds			8009 Provident Fund		
8011 Insurance and Pension Funds			8011 Insurance and Pension Funds		
TOTAL - PROVIDENT FUNDS ETC.			TOTAL - PROVIDENT FUNDS ETC.		
DEPOSITS AND ADVANCES			DEPOSITS AND ADVANCES		
DEPOSITS			DEPOSITS		
8443 Civil Deposits			8443 Civil Deposits		
			ADVANCES		
8448 Deposits of Local Funds			8550 Civil Advances		
TOTAL - DEPOSITS			TOTAL - DEPOSITS AND ADVANCES		
ADVANCES			REMITTANCES		
8550 Civil Advances			8782 Cash Remittances between Zilla Parishad & Panchayat Samities/Village Panchayat		
TOTAL-DEPOSITS & ADVANCES			TOTAL-REMITTANCES		
REMITTANCES			TOTAL-PART II		
8782 Cash Remittances between Zilla Parishad & Village Panchayat/ Panchayat Samiti			Closing Balance		
TOTAL - REMITTANCES			Cash in Hand		
TOTAL - PART II			Cash in Bank		
			Cash in Treasury		
			Investment		
GRAND TOTAL			GRAND TOTAL		

Form No. 7

[See rule 5(ii) (1) (b)]

Monthly Reconciliation Statement

Zilla Panchayat/Panchayat for month of Year

	With Bank (Rs.)	With Treasury (Rs.)
Closing Balance as intimated by the Bank/Treasury vide No..... dated.....		
Add:		
(i) Details of Cheques etc., received and on hand but not deposited with Treasury/Bank.		
(ii) Details of Cheques etc., issued but not yet encashed from Bank/Treasury.		
Deduct:		
Details of Cheques etc., credited directly into the BankTreasury but not taken into the Cash Book.		
Balance as per Cash Book as derived.		
Closing Balance as per Cash Book in actual.		
Amount of Difference.		
Details of Difference.		

Details of difference between the Actual Cash Book and the Cash Book Balance as per reconciliation has been personally verified and satisfied or personally verified and follow up action has been initiated and all concerned authorities intimated.

Cashier**Officer in Charge**

Form No. 8

[See rule 5 (iii)]

Cash Book of for the month of

Receipts									Payments					
Date	No. of item(s) (Voucher number)	Particulars with reference to receipts, challans, cheques, etc.	Amount (Rs.)			Classification	Date	No. of item(s) (Voucher number)	Particulars with reference to receipts, challans, cheques, etc.	Amount (Rs.)			Classification	
			Cash	Treasury PL Account	Bank					Cash	No. of Cheque	Treasury PL Account	Bank	
1	2	3	4(a)	4(b)	4(c)	5	6	7	8	9(a)	9(b)	9(c)	9(d)	10

Total Receipts**To Opening Balance****Grand Total****Total Disbursement****By Closing Balance****Grand Total**

Secretary/Chief Executive Officer

Sarpanch/Chief Accounts Officer

Note : 1. Cash Book to be closed daily.

2. Denomination details of physical balance at the end of the day to be indicated.

3. Certificate that "Closing balance of the cash physically verified and found to tally with the closing balance as per Cash Book" to be recorded by the Secretary and Sarpanch in case of Panchayat and Chief Accounts Officer and Chief Executive Officer in case of Zilla Panchayat.

Form No. 9

[See rule 5 (iv)]

REGISTER OF IMMOVABLE PROPERTY

Zilla Panchayat/Village Panchayat

Sl. No.	Date of acquisition, purchase, construction or transfer	No. and date of orders under which the property was acquired, purchased, constructed/ transferred	Description and situation of property	Purpose for which utilised	Valuation at the beginning of the year*	Revaluation if any, the date and the actual amount of revaluation*	Reasons/ Authority for disposal/write off	Whether disposed	Amount realised on disposal	Initials of Competent Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

*As per Rules.

Form No. 10

[See rule 5 (v)]

Register of Demand, Collection and Balance of Zilla Panchayat/Panchayat

Nature of Receipt

For the Year

Sl. No.	Name and address of the person from whom tax is due	Reference Serial No. in the register of assessee	Arrears of past years, if any	Current demand	Remissions/write off and suspension, if any	Total amount due column (4 plus 5-6)	Total amount collected with date and receipt No.			Balances at the end of the year (7-8)		Remarks
							Arrears	Current	Total			
1	2	3	4	5	6	7	8(a)	8(b)	8(c)	9	10	
April	May	June	July	August	September	October	November	December	January	February	March	Total
1	2	3	4	5	6	7	8	9	10	11	12	13

Note : Separate Register should be maintained of for each category of Demand.

Form No. 11

[See rule 5 (vi)]

Register of Movable Property of Zilla Panchayat/Village Panchayat for the Year

Form No. 12

[See rule 5 (vii)]

Register of receipts for the Month of **Panchayat/Zilla Panchayat**

Form No. 13

[See rule 5 (viii)]

Register of Stock Book of Zilla Panchayat/Village Panchayat

Description of Items

Form No. 14
[See rule 5 (ix)]

Register of payments for the Month of **Panchayat/Zilla Panchayat**

Form No. 15

[See rule 5 (x)]

Register of Roads

In Charge of Zilla Panchayat/Village Panchayat

Form No. 16

[See rule 5 (xi)]

Register of Lands**In Charge of Zilla Panchayat/Panchayat**

Serial No.	Date of transfer, purchase or acquisition	From whom transferred/ acquired	Purpose	Reference to agreement, award, etc.	Area of land	Survey No. etc. with boundaries	Assessment/ Valuation*	Boundaries sketch of the land	Building if any acquired with the land					
									Brief details of structure	Plinth Area	Utilisation of the building/ land	Amount paid Rs.	No. and date of voucher	Remarks
1	2	3	4	5	6	7	8	9	10(a)	10(b)	11	12	13	14

*Only in the event of sale/lease/mortgage.

Form No. 17

[See rule 4 (8) and rule 6 (i)]

Receipt

Receipt Book No.

Receipt No.

The Zilla Panchayat/Village Panchayat of received with thanks from

Rupees (.....) on account of

Date:

Reference to cash entry

Book

Signature :

Page No.

Name and Designation of Issuing Officer

Seal of the Zilla Panchayat/Panchayat

Instruction covering the use of Forms 17 :

- (a) Each receipt book shall have a Serial Number and each receipt which shall be in duplicate for use with carbon paper shall have a Serial Number within the book. Both, book numbers and receipt number shall be machine numbered on each receipt, whether original or duplicate.
- (b) The seal of the Zilla Panchayat/Panchayat shall be affixed to each receipt before it is issued. The carbon copy shall be retained and original issued.

Form No. 18

[See rule 6 (i)]

Register of Receipt Books

Sr. No. of entry	Voucher number and date of purchase	Sr. No. of each receipt book received into stock (give one line for each book)	Sr. No. of receipt in the book	Signature of person to whom issued with date of issue	Date of return of receipt book and other remarks	Balance quantity of receipt book in stock	
						New	Used
1	2	3	4	5	6	7	8

Form No. 19

[See rule 6 (ii)]

Register of Cheques issued

Form No. 20

[See rule 6 (iii)]

Register of Valuables, Cheques/DD Received

Sl. No.	Date of receipt	From whom received with No. & date of covering letter, if any	Nature of valuable (e.g. whether Cheque/Demand Draft) No. & date & name of bank on which drawn	Amount	Initials of V.P.S./C.A.O. Authorized Officer	How disposed of—with particulars (e.g. credit to bank, returned to Party)	Date of bank scroll in which credit traced or acknowledgement No. & date of entry	Initials of V.P.S./C.A.O. Authorized Officer	Remarks
1	2	3	4	5	6	7	8	9	10

Note : If any cheque is dishonoured a note thereof may be made against the relevant entry in the Remarks column for further action.

Form No. 21

[See rule 6 (iv)]

Register for Service Postage/Revenue Stamps

Date	Value of stamps in hand at the commencement of the day	Value of stamps, if any, received from cashier	Total value of stamps in hand (Cols. 2 & 3)	Value of stamps used during the day	Balance at the close of day (Cols. 4-5)	Signature of the Secretary/CAO	Remarks
1	2	3	4	5	6	7	8

Form No. 22

[See rule 6 (v)]

Register of Assesses

Sr. No.	Name of the Tax payer	House No. of the Tax payer	Name of Tax Amount Assessed	Name of Tax Amount Assessed	Additional column according to the No. of taxes	Total	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form No. 23

[See rule 6 (vi)]

Register of conditional grants sanctioned during the year

Form No. 24

[See rule 10 (1) (i)]

BUDGET ESTIMATES OF PANCHAYAT/ZILLA PANCHAYAT..... FOR THE YEAR.....**DETAILED ESTIMATES - RECEIPT HEADS****REVENUES**

Head of Account 1	Actuals Previous year 200 -200			Budget Estimates Current year 200 -200			Revised Estimates Current year 200 -200			Budget Estimates Next year 200 -200		
	Non-Plan 2	Plan 3	Total 4	Non-Plan 5	Plan 6	Total 7	Non-Plan 8	Plan 9	Total 10	Non-Plan 11	Plan 12	Total 13

PART - I - PANCHAYAT FUND**REVENUE ACCOUNT****Tax revenue****0028 Other Taxes on Income and Expenditure**

- 107 Taxes on Professions, Trades, Callings and Employment
 800 Other Receipts
Total – 0028

0029 Land Revenue

- 101 Land Revenue/Water Cess
 102 Taxes on Plantations
 800 Other Receipts
Total – 0029

0035 Taxes on Immovable Property other than Agriculture Land

- 800 Other Receipts
 71 House Tax
Total – 0035

0041 Taxes on Vehicles

- 800 Other Receipts
 71 Taxes on cycles, carts and other vehicles
Total – 0041

0042 Taxes on Goods and Passengers

- 102 Tolls on Roads
 72 Tolls on Roads
 106 Taxes on entry of goods into Local Areas
 72 Octroi
 800 Other Receipts
Total – 0042

0045 Other Taxes and Duties on Commodities and Services

- 101 Entertainment Tax
 111 Taxes on Advertisement
 112 Receipts from cesses under other Act. (including library cess and other cess)
 115 Forest Development Tax
 121 Kolagaram/Katarusum
 122 Tax on Agricultural land
 123 Vacant land tax
 800 Other Receipts

1	2	3	4	5	6	7	8	9	10	11	12	13
---	---	---	---	---	---	---	---	---	----	----	----	----

74 Registration of boats/ferries
 76 Receipts from Levy of ferry rent

78 User charges
Total - 0045

Total – Tax Revenue
Non Tax Revenue

0049 Interest Receipts

04 Interest Receipts
 107 Interest from Cultivators
 110 Interest realised on Investment of cash balances
 800 Other Receipts (include interest from bank account)
Total – 0049

0059 Public Works

01 Office Building
 011 Rent
 102 Hire charges of machinery & equipment
 103 Recovery of centage charges
 80 General
 011 Rent
 102 Hire charges of machinery & equipment
 103 Recovery of centage charges
 800 Other Receipts (Lapsed deposits/fines/confiscation etc.,)
Total – 0059

0071 Contributions and Recoveries towards Pension and Other Retirements Benefits.

01 Civil
 101 Subscriptions and Contributions (Pension contribution, leave salary, etc.)
Total – 0071

0202 Education, Sports, Art and Culture

01 General Education
 101 Elementary Education
 75 Fines
 76 Fees
 102 Secondary Education
 75 Fines
 76 Fees
 800 Other Receipts
 02 Technical Education
 101 Tuition and Other Fees
 800 Other Receipts
 03 Sports and Youth Services
 101 Physical Education, Sports and Youth Welfare
 800 Other Receipts
 04 Art and Culture
 102 Public Libraries
 104 Adult Education
 800 Other Receipts
Total – 0202

0210 Medical and Public Health
 02 Rural Health Services
 101 Receipts/Contribution from Patients and others
 78 Receipts-
 a) Receipts from patients for Accommodation
 b) Receipts from supply of medicines
 800 Other Receipts
 04 Public Health
 102 Sales of Serum/Vaccine
 104 Fees and Fines etc.,
 78 Receipts realised under Drug Control Acts and Prevention of Food Adulteration Acts
 501 Services & service fee
 800 Other Receipts
Total – 0210

0211 Women & Child Welfare
 101 Receipts and Contributions
 501 Services & Service fee
 800 Other Receipts
Total – 0211

0215 Water Supply & Sanitation
 01 Water Supply
 102 Receipt from Rural Water Supply Scheme
 104 Fees and Fines etc.,
 501 Services and Service Tax (Tap connection)
 800 Other Receipts
 02 Sewerage and Sanitation
 103 Receipt from Sewerage Schemes
 104 Fees and Fines etc.,
 501 Services and Service Fees
 800 Other Receipts
Total 0215

0216 Housing
 01 Staff Quarter
 800 Other Receipts (Rents etc.,)
 03 Rural Housing
 102 Provision of house sites to landless
 800 Other receipts
Total – 0216

0235 Social Security and Welfare
 60 Other Social Security & welfare programmes
 106 Receipts from Correctional Homes
 800 Other Receipts
Total – 0235

0250 Other Social Services
 800 Other Receipts
 78 Receipts from Fairs I /Haats/Markets
Total – 0250

1	2	3	4	5	6	7	8	9	10	11	12	13
---	---	---	---	---	---	---	---	---	----	----	----	----

0401 Crop Husbandry

- 103 Seeds
- 104 Receipts from Agricultural Farms/Avenue Receipts
- 105 Sale of manure and fertilizers
- 108 Receipts from commercial crops
- 800 Other Receipts

Total – 0401**0403 Animal Husbandry**

- 102 Receipts from Cattle & Buffalo Development
- 103 Receipts from Poultry Development
- 104 Receipts from Sheep and Wool Development
- 105 Receipts from Piggery Development
- 106 Receipts from Fodder and Feed Development
- 800 Other Receipts-Slaughter house receipts
- 501 Services & Service fee
- 78 Cattle sheds/cattle ponds
- 75 Penalties on dogs & pigs

Total – 0403**0404 Dairy Development**

- 800 Other Receipts

Total – 0404**0405 Fisheries**

- 102 Licence fees, fines, etc.,
- 103 Sales of fish, fish seeds, etc.,
- 501 Services and Service Fees
- 800 Other Receipts

Total – 0405**0406 Forestry and Wild Life**

- 01 Forestry
- 101 Sale of timber and other forest produce
 - 78 a) Receipts from sale of timber
 - b) Receipts from sale of plantation and produce
- 102 Receipts from social and farm forestry
- 104 Receipts from forest plantations
- 78 Receipts from sale of grazing rights
- 800 Other receipts
- 02 Environmental Forestry and Wild Life
- 112 Public Gardens
- 800 Other Receipts

Total – 0406**0408 Food Storage and Warehousing**

- 101 Food
- 102 Storage and Warehousing
- 800 Other Receipts

Total – 0408**0425 Co-operation**

- 800 Other Receipts

Total - 0425

1	2	3	4	5	6	7	8	9	10	11	12	13
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0506 Land Reforms

- 101 Receipts from regulations/contributions of land holdings and tenancy
 800 Other Receipts
Total – 0506

0515 Other Rural Development Programmes

- 101 Receipts under Panchayat Raj Acts
 74 Registration Charges
 76 Fees
 - a) Fees for use of quarry (sand)
 - b) Licence fee (D & O trades & Business)
 - c) Encroachment Fee
 - d) Warrant and restraint fee
 - e) Layout fee
 - f) Building permission fee
 - g) Hire charges of machinery & equipment
 - h) Fee on animals brought for sale in public market
 14 Rent for use of land vested in ZP/MP/GP (Lease)
 77 Auctions/Leases
 78
 - a) Cart stand receipts
 - b) Sale of rubbish and compost
 799 Suspense receipts
 102 Receipts from Community Development Projects
 800 Other Receipts
Total – 0515

0702 Minor Irrigation

- 01 Surface Water
 101 Receipts from Water Tanks
 102 Receipts from lift irrigation schemes
 78 Receipts- Irrigation charges
 800 Other Receipts
 02 Ground Water
 101 Receipt from tube wells
 800 Other Receipts
 04 Flood Control
 800 Other Receipts
Total – 0702

0801 Power

- 06 Rural Electrification
 78 Street Lighting
 800 Other Receipts
 76 Service and service fee
Total – 0801

0810 Non-Conventional Sources of Energy

- 101 Bio-energy
 102 Solar energy
 103 Wind energy
 800 Other receipts
Total - 0810

1	2	3	4	5	6	7	8	9	10	11	12	13
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0851 Village and Small Industries

- 102 Small Scale Industries
 - 103 Handloom Industries
 - 104 Handicrafts Industry
 - 105 Khadi & Village Industries
 - 107 Sericulture Industries
 - 200 Other Village Industries
 - 800 Other Receipts
- Total – 0851**

1054 Roads and Bridges

- 102 Tolls on Roads
 - 800 Other Receipts
- Total – 1054**

1055 Road Transport

- 800 Other Receipts
- Total – 1055**
- Total – Non Tax Receipts**

1601 Grants-In-Aid and Contribution

Grants-in-aid/assistance from Central/State Govt.

A Government of India grants

A01 – SGRY

A02 – NFFWP

900 - Deduct releases to other PRIs

Total

B State Government grants (Non-Plan)

B01 SGRY (state matching share)

B02 NFFWP (state matching share)

B04- ARWS programme

B05- PMGY(RWS)

B06- CPWS schemes

B11- salary grant to provincialised staff

B12- TA & Contingent grant

B13- Per capita grant

B14- Seigniorage fee grant

B15- Elections to PR bodies

B16- CC charges to GPs

B17- Sugar cane cess grant

B18- grants for Rural roads

B19- Grants for cyclone shelters

B20- Construction of school buildings

B21- Maintenance of school buildings

B22- Constructions of MP office buildings

B23- Rural roads under RIDF

B24- Water supply schemes

B25- Rural sanitation

B26- Maintenance of Handpumps

B27- Construction of checkdams

B28- Deepening of wells & tanks

B29- Spl. component for SCs

B30- Spl. component for STs

1	2	3	4	5	6	7	8	9	10	11	12	13
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B31- Minor Irrigation
 B32- PWS schemes
 B33- Opening of Libraries in SC wards
 B34- Incentive grants
 900- Deduct refunds

Total

C State Finance Commission grant
 C01- SFC grants
 900- Deduct refunds

Total

D State plan funds
 D01- Awards for Best GPs
 D02- Assistance for PRI for rural roads
 D03- Assistance to PRI under RDIF
 D04- Grants for water supply scheme
 D05- Deepening of walls/tanks
 D06- Spl. component for SCs
 D07- Spl. component for STs
 900 - Deduct refunds

Total

E Central Finance Commission
 E01- EFC grants
 E02-TFC grants
 900-Deduct refunds

Total

F Member of Parliament Local Area Development grant
 F01- MPLAD(LS)
 F02- MPLAD(RS)
 900 - Deduct refunds

Total

G MLA Local Area Development grant
 G01- MLALADs

Total

900- Deduct Refunds

H Budget Allocation by State Government
 H01- Salaries of CEO/Dy CEO/AO, ZP
 H02- TA to CEO/Dy CEO/AO, ZP
 H03- Honorarium & TA DA to non-officials
 H04- Salaries of MPDO/extension staff
 H05- TA to MPDOs
 H06- FTA to extension staff
 H07- Honorarium & TA/DA to non-officials
 H08- Salaries of Panchayat Secretaries
 H09- TA to Panchayat Secretaries
 H10- Honorarium to Sarpanchans
 H11- Salaries of workcharged estt.
 H12- Salaries of provincialised staff of PR body including work-charged estt.

Total – 1601

TOTAL BUDGET ALLOCATIONS

1	2	3	4	5	6	7	8	9	10	11	12	13
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1604 Compensation & Assignments

- a) Profession tax
- b) Entertainment tax
- c) Surcharge on stamp duty
- d) Magisterial fines

200 Miscellaneous Compensation

900 Deduct Refunds

Total – 1604**TOTAL : GRANTS-IN-AID AND CONTRIBUTIONS****TOTAL RECEIPTS - REVENUE ACCOUNT****REVENUES-CAPITAL ACCOUNT****4000 Capital Revenues**

800 Other Receipts

Total – 4000**TOTAL – CAPITAL ACCOUNT****LOANS AND ADVANCES****DEBT****6003 Internal Debt**

109 Loans to other institutions

55 Loans

- a) Loans from....(Each Institution to be shown separately)

800 Other Loans

Total – 6003**6004 Loans and Advances from Central Govt./State Govt.**

01 Non-Plan Loans

800 Other Loans

02 Loans for Plan Schemes

101 Block Loans

800 Other Loans

Total – 6004

6202 Loans for Education, Sports, Art and Culture

6215 Loans for Water Supply & Sanitation

6216 Loans for Housing

6401 Loans for Crop Husbandry

6403 Loans for Animal Husbandry

6404 Loans for Dairy Development

6515 Loans for Other Rural Development Programmes

6851 Loans for Village & Small Industries

7610 Loans to Panchayat Raj Employees

201 House Building Advances

202 Advances for the purchase of Motor Conveyance

203 Advances for the purchase of other Conveyance

800 Advances for marriage ceremonies

Total – 7610**TOTAL – LOANS & ADVANCES****Total – PART – I PANCHAYAT FUND**

Form No. 25

[See Rule 10 (1) (ii)]

BUDGET ESTIMATES OF PANCHAYAT/ZILLA PANCHAYAT..... FOR THE YEAR.....

DETAILED ESTIMATES - DISBURSEMENTS

DISBURSEMENTS

1	2	3	4	5	6	7	8	9	10	11	12	13
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4210 Capital Outlay on Medical and Public Health

- 02 Rural Health Services
- 101 Health Sub-Centres
- 102 Subsidiary Health Centres
- 103 Primary Health Centres
- 21 Supplies and Materials
- 52 Purchase of equipment, Machinery, linen, etc.
- 53 Major Works - Construction of Community Health Centres
- 104 Community Health Centres
- 21 Supplies and Materials
- 52 Purchase of equipment, Machinery, linen, etc.
- 53 Major Works - Construction of Community Health Centres
- 110 Hospitals and Dispensaries
- 800 Other expenditure

Total – 4210**4211 Capital Outlay on Women and Child Welfare**

- 101 Rural Family Welfare Services
- 103 Maternity and Child Welfare
- 53 Major Works - Construction of Maternity and Child Welfare Centres/DWACRA buildings/Mahila Mandals/Anganwadi centres, etc.
- 106 Services and Supplies

Total – 4211**4215 Capital Outlay on Water Supply and Sanitation**

- 01 Water Supply
- 102 Rural Water Supply
- 53 Major Works
- 800 Other expenditure

Total – 4215**4216 Capital Outlay on Housing**

- 03 Rural Housing
- 800 Other Expenditure

Total – 4216**4225 Capital Outlay on Welfare of SC, ST and OBC**

- 01 Welfare of SC
- 277 Education
- 282 Health
- 283 Housing
- 800 Other Expenditure
- 02 Welfare of ST
- 277 Education

1	2	3	4	5	6	7	8	9	10	11	12	13
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- 6202** Loans for Education Sports, Art and Culture
6215 Loans for Water Supply & Sanitation
6216 Loans for Housing
6401 Loans for Crop Husbandry
 110 Scheme for small, marginal farmers and agricultural labour
 55 Loans to Cultivators
6403 Loans for Animal Husbandry
6404 Loans for Dairy Development
6515 Loans for Other Rural Development Programmes
 101 Panchayat Raj
 55 Loans for village afforestation
 800 Other Loans
6851 Loans for Village & Small Industries
7610 Loans to Panchayat Employees
 201 House Building Advances
 202 Advances for the purchase of Motor Conveyance
 203 Advances for the purchase of other Conveyance
 800 Advances for marriage ceremonies
Total – 7610

Total – PART – I PANCHAYAT FUND

Form No. 26

[See Rule 10 (1) (iii)]

Budget of _____ Panchayat/Zilla Panchayat for the year _____ to _____.

SUMMARY - REVENUE ACCOUNT - RECEIPTS

HEAD OF ACCOUNT	Actuals Previous year 200 - 200	Budget Estimates Current year 200 - 200	Revised Estimates Current year 200 - 200	Budget Estimates 200 - 200
1	2	3	4	5

PART - I - PANCHAYAT FUND**REVENUE ACCOUNT**

- 0028 Other Taxes on Income and Expenditure
 0029 Land Revenue
 0035 Taxes on Immovable Property other than Agriculture Land
 0041 Taxes on Vehicles
 0042 Taxes on Goods and Passengers
 0045 Other Taxes and Duties on commodities and Services
Total Tax Revenue
Non Tax Revenue
 0049 Interest Receipts
 0059 Public Works
 0071 Contributions and Recoveries towards Pension and Other Retirements
 0202 Education, Sports, Art and Culture
 0210 Medical and Public Health
 0211 Women & Child Welfare
 0215 Water Supply & Sanitation
 0216 Housing
 0235 Social Security and Welfare
 0250 Other Social Services
 0401 Crop Husbandry
 0403 Animal Husbandry
 0404 Dairy Development
 0405 Fisheries
 0406 Forestry and Wild Life
 0408 Food Storage and Warehousing
 0425 Co-operation
 0506 Land Reforms
 0515 Other Rural Development Programmes
 0702 Minor Irrigation
 0801 Power
 0810 Non-Conventional Sources of Energy
 0851 Village and Small Industries
 1054 Roads and Bridges
 1055 Road Transport
Total – Non Tax Revenue
 1601 Grants-In-Aid and Contribution
 Grants-in-aid/assistance from Central/State Govt.
 A Government of India grants
 A01 – SGRY
 A02 – NFFWP
 900 - Deduct releases to other PRIs
Total

1	2	3	4	5
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B State Government grants (Non-Plan)

- B01-SGRY (state matching share)
- B02-NFFWP (state matching share)
- B04-ARWS programme
- B05-PMGY(RWS)
- B06-CPWS schemes
- B11-salary grant to provincialised staff
- B12-TA & Contingent grant
- B13-Per capita grant
- B14-Seigniorage fee grant
- B15-Elections to PR bodies
- B16-CC charges to GPs
- B17-Sugar cane cess grant
- B18-grants for Rural roads
- B19-Grants for cyclone shelters
- B20-Construction of school buildings
- B21-Maintenance of school buildings
- B22-Constructions of MP office buildings
- B23-Rural roads under RIDF
- B24-Water supply schemes
- B25-Rural sanitation
- B26-Maintenance of Handpumps
- B27-Construction of checkdams
- B28-Deepening of wells & tanks
- B29-Spl. component for SCs
- B30-Spl. component for STs
- B31-Minor Irrigation
- B32-PWS schemes
- B33-Opening of Libraries
- B34-Incentive grant
- 900-Deduct refunds

Total**C State Finance Commission grant**

- C01-SFC grants
- 900-Deduct refunds

Total**D State plan funds**

- D01-Awards for Best GPs
- D02-Assistance for PRI for rural roads
- D03-Assistance to PRI under RDIF
- D04-Grants for water supply scheme
- D05-Deepening of walls/tanks
- D06-Spl. component for SCs
- D07-Spl. component for STs
- 900-Deduct refunds

Total**E Central Finance Commission**

- E01-EFC grants
- E02-TFC Grants
- 900-Deduct refunds

Total

1	2	3	4	5
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F Member of Parliament Local Area Development grant

F01-MPLAD(LS)
 F02-MPLAD(RS)
 900-Deduct refunds
Total

G MLA Local Area Development grant

G01-MLALADS
Total
 900- Deduct Refunds

H Budget Allocation by State Government

H01-Salaries of CEO/Dy CEO/AO, ZP
 H02-TA to CEO/Dy CEO/AO, ZP
 H03-Honorarium & TA DA to non-officials
 H04-Salaries of MPDO/extension staff
 H05-TA to MPDOs
 H06-FTA to extension staff
 H07-Honorarium & TA/DA to non-officials
 H08-Salaries of Panchayat Secretaries
 H09-TA to Panchayat Secretaries
 H10-Honorarium to Sarpanchans
 H11-Salaries of workcharged estt.
 H12-Salaries of provincialised staff of PR body including work-charged estt.

Total – 1601

TOTAL BUDGET ALLOCATIONS

1604 Compensation & Assignments
 a) Profession tax
 b) Entertainment tax
 c) Surcharge on stamp duty
 d) Magisterial fines

200 Miscellaneous Compensation

900 Deduct Refunds

Total – 1604

TOTAL : GRANTS-IN-AID AND CONTRIBUTIONS**TOTAL RECEIPTS - REVENUE ACCOUNT****REVENUES-CAPITAL ACCOUNT**

4000 Capital Revenues

LOANS AND ADVANCES**DEBT**

6003 Internal Debt.
 6004 Loans and Advances from Central Govt./State Govt.
 6202 Loans for Education Sports, Art and Culture
 6215 Loans for Water Supply & Sanitation
 6216 Loans for Housing
 6401 Loans for Crop Husbandry
 6403 Loans for Animal Husbandry
 6404 Loans for Dairy Development
 6515 Loans for Other Rural Development programmes
 6851 Loans for Village & Small Industries
 7610 Loans to Panchayat Raj Employees

TOTAL PART - I PANCHAYAT FUND

Form No. 27
[See Rule 10 (1) (iv)]

SUMMARY - REVENUE ACCOUNT - DISBURSEMENTS

DISBURSEMENTS

HEADS OF ACCOUNT	Actuals Previous year 200 - 200			Budget Estimates Current			Revised Estimates Current			Budget Estimates 200 - 200			
	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	Non-Plan	Plan	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13
2029 Land Revenue													
2035 Collection of other taxes on property													
2041 Taxes on Vehicles													
2045 Other taxes and Duties on Commodities and Services													
2049 Interest Payments													
2059 Public Works													
2071 Pension and other Retirement Benefits													
2202 General Education													
2203 Technical Education													
2204 Sports & Youth Services													
2205 Art & Culture													
2210 Medical and Public Health													
2211 Women & Child Welfare													
2215 Water Supply and Sanitation													
2216 Housing													
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other													
2235 Social Security and Welfare													
2236 Nutrition													
2250 Other Social Services													
2401 Crop Husbandry													
2402 Soil and water conservation													
2403 Animal Husbandry													
2404 Dairy Development													
2405 Fisheries													
2406 Social Forestry and Minor Forest Produce													
2408 Food Storage and Warehousing													
2425 Co-operation													
2501 Special Programmes for Rural Development													
2505 Rural Employment													
2506 Land Reforms													
2515 Other Rural Development Programmes													
2702 Minor Irrigation													
2801 Power													
2810 Non-Conventional Sources of Energy													
2851 Village and Small Industries													
3054 Roads and Bridges													
3055 Road Transport													

TOTAL EXPENDITURE - REVENUE ACCOUNT

EXPENDITURE CAPITAL ACCOUNT

4059 Capital Outlay on Public works
4202 Capital Outlay on Education, Sports, Art and Culture
4210 Capital Outlay on Medical and Public Health

1	2	3	4	5	6	7	8	9	10	11	12	13
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- 4211 Capital Outlay on Women and Child Welfare
4215 Capital Outlay on Water Supply and Sanitation
4216 Capital Outlay on Housing
4225 Capital Outlay on Welfare of SC, ST and OBC
4235 Capital Outlay on Social Security & Welfare
4250 Capital Outlay on other Social Services
4401 Capital Outlay on Crop Husbandry
4402 Capital Outlay on Soil and Water Conservation
4404 Capital Outlay on Dairy Development
4405 Capital Outlay on Fisheries
4406 Capital Outlay on Forestry and Wild Life
4408 Capital Outlay on Food Storage and Warehousing
4425 Capital Outlay on Co-operation
4515 Capital Outlay on Other Rural Development Programmes
4702 Capital Outlay on Minor Irrigation
4801 Capital Outlay on Power Projects
4810 Capital Outlay on Non-Conventional sources of energy
4851 Capital outlay on village and small industries
5054 Capital Outlay on Roads and Bridges
5055 Capital Outlay on Road Transport

TOTAL CAPITAL EXPENDITURE**LOANS AND ADVANCES**
DEBT

- 6003 Internal Debt (disbursals)
6004 Loans and Advances from Central Govt./State Govt.
6202 Loans for Education Sports, Art and Culture
6215 Loans for Water Supply & Sanitation
6216 Loans for Housing
6401 Loans for Crop Husbandry
6403 Loans for Animal Husbandry
6404 Loans for Dairy Development
6515 Loans for Other Rural Development Programmes
6851 Loans for Village & Small Industries
7610 Loans to Panchayat Employees

Total – PART – I PANCHAYAT FUND

SIMPLIFIED LIST OF CODES FOR FUNCTIONS, SCHEMES & ACTIVITIES OF PANCHAYATI RAJ INSTITUTIONS

PART I

PANCHAYAT FUND

Revenue Section

RECEIPTS

Tax Receipts

MAJOR HEAD		MINOR HEAD	OBJECT HEAD
	(1)	(2)	(3)
0028	<i>Taxes on Professions, Trades, Callings and Employment</i>	101 Profession Tax	
0029	<i>Land Revenue</i>	102 Trade Tax 101 Land Revenue 102 Land Tax 103 Taxes on Plantations 101 Duty on transfer by sale 102 Duty on transfer by gift 103 Duty on transfer by mortgage 104 Duty on transfer by lease	
0030	<i>Duty on transfer of immovable property</i>	101 Taxes on Residential buildings/Property 102 Taxes on Non-residential Buildings/Property 101 Taxes on bi-cycles, carts and other vehicles 101 Tolls on Roads	
0035	<i>Taxes on Buildings/Property</i>	101 Taxes on Residential buildings/Property 102 Taxes on Non-residential Buildings/Property 101 Taxes on entry of goods into local area 103 Taxes on Passengers/Pilgrims 101 Entertainment Tax 102 Advertisement Tax 103 Receipts under other Acts 104 Forest Development Tax	
		<i>Non - Tax Receipts</i>	
0049	<i>Interest Receipts</i>	101 Interest realised on investment of cash balances 102 Interest on bank accounts 103 Interest on loans and advances	
0059	<i>Public Works[△]</i>	101 Rent from non-residential buildings 102 Premium realised from non-residential buildings 103 Licence fees from residential buildings	
0071	<i>Contributions and Recoveries towards Pension and Other Retirement Benefit</i>	101 Leave Salary and Pension Subscription and Contributions	
0202	<i>Education, Sports, Arts and Culture</i>	101 Pre-primary, Primary and Secondary Education 102 Sports and Youth Services 103 Public Libraries	41 Fees 42 Fines
0210	<i>Medical and Public Health</i>	101 Receipts from Patients 102 Sale of Serum/Vaccine 103 Fees and Fines	51 Accommodation 52 Supply of Medicines 53 Cost of Tests 54 Supply of Blood
0211	<i>Family Welfare</i>	101 Sale of Contraceptives	
0215	<i>Water Supply and Sanitation</i>	101 Water Supply 102 Sewerage and Sanitation	41 Fees 42 Fines 43 Service fees 41 Fees 42 Fines 43 Service fees
0216	<i>Rural Housing</i>	112 Schemes XYZ	
0401	<i>Crop Husbandry</i>	101 Sale of seeds 102 Receipts from Agricultural Farm 103 Sale of Manures and Fertilizers 104 Receipts from Commercial Crops	
0403	<i>Animal Husbandry</i>	101 Receipts from Cattle & Buffalo Development 102 Receipts from Poultry Development 103 Receipts from Piggery Development 104 Receipts from Fodder & Feed Development	45 Sale of Milk 46 Sale of Animals
0405	<i>Fisheries</i>	101 Licence fees, Fines etc. 102 Sale of Fish, Fish seeds etc. 103 Service fees	
0406	<i>Forestry and Wild Life</i>	101 Sale of timber and other forest produce 102 Receipts from forest plantations 103 Receipts from firewood plantations 104 Sale of grazing rights	

[△] In States where there is no Public Works Department at the PRI level, these receipts can be booked under 0515 Panchayat Raj.

(1)	(2)	(3)
0515 <i>Panchayat Raj</i>	101 Licence fees 102 Fees for use of quarry 103 Rent for use of land vested in Zilla Parishad/Panchayat Samiti/Village Panchayat 104 Receipts from Community Development Projects 105 Other Rates and Fees ^{&} 106 Other Registration Charges 107 Other Service Fees 108 Other Fines	
0702 <i>Minor Irrigation</i>	101 Lift Irrigation Charges 102 Receipts from tube-wells	
0801 <i>Power</i>	101 Rural Electrification	
	<i>Grants-in-Aid & Contribution</i>	
1601 <i>Grants-in-aid/Assistance from Central Government</i>	101 Scheme XYZ 102 Scheme ABC	
1602 <i>Grants-in-aid/Assistance from State Government</i>	101 Scheme MNO 102 Scheme JKL	
1604 <i>Compensation and Assignments from State Government and other PRIs</i>	101 Miscellaneous Compensation and Assignments	61 Share of Compensation and Assignments from State Government 62 Share of Compensation and Assignments from Zilla Parishad 63 Share of Compensation and Assignments from Panchayat Samiti
1608 <i>Contributions/Donations from private agencies</i>		
	<i>Expenditure</i>	
2049 <i>Interest Payment</i>	102 Interest on loan from Zilla Parishad 103 Interest on loans from Panchayat Samiti 104 Interest on loans from other Organization/Financial Institution 105 Interest on loans from Central Government 106 Interest on loans from State Government 107 Interest on Saving Funds	55 Details of the loan 56 Details of the loan 55 Details of the loan 56 Details of the loan
2059 <i>Public Works*</i>	102 Office Buildings	65 Work charged establishment expenditure 66 Other maintenance expenditure
2071 <i>Pension and other retirement benefits</i>	103 Other Buildings 102 Pensionary charges 103 Contribution to Pension and Gratuity	
2203 <i>Technical Education</i>	104 Contribution to Provident Fund	
2204 <i>Sports and Youth Services</i>	102 Technical Schools, Craft Centres etc. 103 Scholarship 102 Physical Education	71 Assistance to Primary Schools 72 Assistance to Secondary Schools 73 Assistance to non-Govt. Schools
2205 <i>Art and Culture</i>	103 Youth Camps 104 Youth Hostels 105 N. C. C. 106 Sports and Games 102 Fine Arts Education 103 Promotion of Arts and Culture 104 Public Libraries	
2206 <i>Pre-Primary Education</i>	102 Mid-day meal 103 Scholarships and Incentives 104 Extra-curricular Activities 105 Teachers' Training 106 Supply of books and study materials to students 107 Other assistance to students 120 Assistance to Voluntary Organisations	

& When rates are in the nature of tax, this is be accounted for under the appropriate tax receipts heads.

* This head may not be operated in states where construction and maintenance expenditure is booked under the respective functional heads.

	(1)	(2)	(3)
2207	<i>Primary Education</i>	102 Mid-day meal 103 Scholarships and Incentives 104 Extra-curricular Activities 105 Teachers' Training 106 Supply of books and study materials to students 107 Other assistance to students 120 Assistance to Voluntary Organisations	
2208	<i>Secondary Education</i>	103 Scholarships and Incentives 104 Extra-curricular Activities 105 Teachers' Training 106 Supply of books and study materials to students 107 Other assistance to students 120 Assistance to Voluntary Organisations	
2209	<i>Adult Education</i>	102 Rural Functional Literacy Programme 112 Scheme XYZ	
2210	<i>Medical and Public Health</i>	102 District Hospital 103 Community Health Centre 104 Primary Health Centre 105 Health Sub Centre 106 Medical Relief Camps 112 National Anti-Malaria Programme 113 Trachoma & Blindness Control Programme 114 National Aids Control Programme 115 Scheme XYZ	
2211	<i>Family Welfare</i>	102 Family Welfare Camps 103 Immunisation of infants and pre-school children 112 Scheme XYZ	
2215	<i>Water Supply and Sanitation</i>	102 Maintenance of Water Supply line, tube well etc. 103 Sanitation 112 Scheme XYZ	
2216	<i>Housing</i>	102 Provision of House Sites to the landless 112 Indira Awas Yojana 113 Scheme XYZ	
2225	<i>Welfare of Scheduled Castes</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for SC students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2226	<i>Welfare of Scheduled Tribes</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for ST students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2227	<i>Welfare of Other Backward Classes</i>	102 Scholarships to students in Primary Schools 103 Scholarships to students in Secondary Schools 104 Scholarships to students in other institutions 105 Maintenance of Hostels for OBC students 106 Assistance for self employment 112 Scheme XYZ 113 Scheme ABC	
2231	<i>Welfare of Handicapped</i>	112 Scheme XYZ 113 Scheme ABC	
2232	<i>Child Welfare</i>	112 Scheme XYZ 113 Scheme ABC	
2233	<i>Women's Welfare</i>	112 Scheme XYZ 113 Scheme ABC	
2234	<i>Welfare of Aged, Infirm and Destitute</i>	112 Scheme XYZ 113 Scheme ABC	
2235	<i>Social Security Pensions</i>	112 Scheme XYZ 113 Scheme ABC	
2236	<i>Nutrition</i>	102 Distribution of nutritious food to children 103 Distribution of nutritious food to expectant/lactating mothers	
2401	<i>Crop Husbandry</i>	102 Extension and Farmers' Training 103 Crop insurance 104 Scheme for Small/Marginal farmers and Agricultural labourers 105 Horticulture and vegetable crops 106 Assistance to farming co-operation	
2402	<i>Soil and Water Conservation</i>	102 Reclamation of Ravines 103 Water Conservation	

	(1)	(2)	(3)
2403	<i>Animal Husbandry</i>	102 Prevention and Control of animal diseases 103 Cattle and Buffalo Development 104 Other Domestic animals 105 Poultry Development 106 Fodder and Feed Development 107 Insurance of livestock and poultry	
2405	<i>Fisheries</i>	112 Scheme XYZ 113 Scheme ABC	
2406	<i>Forestry and Wild Life</i>	102 Rural Forestry	
2408	<i>Food, Storage and Warehousing</i>	102 Public Distribution System 103 Fair Price Shops 104 Co-operative Societies	
2501	<i>Special Programmes for Rural Development</i>	112 Swarnajayanti Gram Samridhi Yojana 113 TRYSEM 114 Drought prone Areas Development Programme 115 Desert Development Programme 116 Self-employment Programme 117 Scheme XYZ	
2505	<i>Rural Employment</i>	112 NREG Scheme	XX Water conservation, drought proofing, flood control works
2515	<i>Panchayat Raj</i>	102 Allowances and honorarium of Chairman/Vice-Chairman/Councillors/Members 103 Panchayat Establishment 104 Civic Services	YY Afforestation ZZ Minor Irrigation △
2702	<i>Minor Irrigation</i>	102 Maintenance and repairs of water tanks/ponds 103 Maintenance and repairs of tube wells 104 Maintenance and repairs of canals	17 Professional Services (Fees for preparation of Annual Accounts) 80 Other expenses
2801	<i>Power</i>	102 Maintenance of street lights	13 Supplies and Materials
2810	<i>Non-Conventional sources of energy</i>	102 Maintenance of Bio-gas Plants 103 Maintenance of solar lights, cookers etc.	15 Advertising and Publicity (Public TV, Radio)
2851	<i>Village and small Industries</i>	102 Small Scale Industries 103 Handloom Industries 104 Handicraft Industries 105 Khadi and Village Industries 106 Coir Industries 107 Sericulture Industries 108 Employment scheme for unemployed educated youths 109 Food Processing Industries 102 Maintenance and Repairs	16 Minor Works (Maintenance of Burial Grounds, Akharas, Markets and Fairs)
3054	<i>Roads and Bridges</i>		

Capital Section*Receipts*

MAJOR HEAD (1)	MINOR HEAD (2)	OBJECT HEAD (3)
4000 <i>Capital Receipts</i>		
	<i>Expenditure</i>	
4059 <i>Capital Outlay on Public Works*</i>	102 Construction of Office Buildings 103 Construction of Other Buildings 104 Acquisition of Land	
4202 <i>Capital Outlay on Education, Sports, Art and Culture</i>	102 Construction of Primary Schools, Pathshalas etc. 103 Construction of Youth Hostels 104 Construction of Sports Stadium 105 Construction of Block/Village Library	
4210 <i>Capital Outlay on Medical and Public Health</i>	102 District Hospital 103 Community Health Centre 104 Primary Health Centre 105 Health Sub Centre 106 Medical Relief Camps 112 National Anti-Malaria Programme 113 Trachoma & Blindness Control Programme 114 National Aids Control Programme 115 Scheme XYZ	
4211 <i>Capital Outlay on Family Welfare</i>	102 Construction of Maternity and Child Welfare Centres	
4215 <i>Capital Outlay on Water Supply and Sanitation</i>	102 Laying of Water Supply Scheme 103 Drilling of tube wells/wells	
4225 <i>Capital Outlay on Welfare of Scheduled Castes</i>	112 Scheme XYZ 113 Scheme ABC	
4226 <i>Capital Outlay on Scheduled Tribes</i>	112 Scheme XYZ 113 Scheme ABC	
4227 <i>Capital Outlay on Welfare of Other Backward Classes</i>	112 Scheme XYZ 113 Scheme ABC	
4231 <i>Capital Outlay on Welfare of Handicapped</i>	102 Construction of Training Centres for Welfare of Handicapped	
4232 <i>Capital Outlay on Child Welfare</i>	102 Construction of Anganwadi Centres and storage shed	
4233 <i>Capital Outlay on Women's Welfare</i>	102 Construction of Training Centres of Welfare of Women	
4234 <i>Capital Outlay on Welfare of Aged, Infirm and Destitute</i>	102 Construction of Rehabilitation Centres for Welfare of the Aged, Infirm and Destitute	
4405 <i>Capital Outlay on Fisheries</i>	102 Construction of Fish Ponds	
4406 <i>Capital Outlay on Forestry and Wild Life</i>	102 Development of plantations and waste land development 103 Development of Grazing Lands 104 Development of Firewood plantations	
4408 <i>Capital Outlay on Food Storage and Warehousing</i>	102 Development of Rural Godowns 103 Construction of Rural Godowns 104 Development of Mandies, Warehouses	
4515 <i>Capital Outlay on Panchayat Raj</i>	102 Panchayat office buildings	
4702 <i>Capital Outlay on Minor Irrigation</i>	102 Capital Outlay on Canals 103 Capital Outlay on Tube Wells 104 Capital Outlay on Tanks 105 Machinery and Equipment	
4801 <i>Capital Outlay on Power Projects</i>	102 Installation of Street Lights	
4810 <i>Capital Outlay on Non-Conventional Sources of Energy</i>	102 Construction of Bio-Gas Plants 103 Construction of Solar Energy Projects	
5054 <i>Capital Outlay on Roads and Bridges</i>	102 Construction of Village/District Roads 103 Acquisition of land for construction of Roads and Bridges 112 PMGSY	

* This head may not be operated in states where construction and maintenance expenditure is booked under the respective functional heads.

Borrowing Section**Receipts*

	MAJOR HEAD (1)	MINOR HEAD (2)	OBJECT HEAD (3)	
6003	<i>Loans from Non-Government Sources</i>	101 Loans from Zilla Parishad 102 Loans from Panchayat Samiti 103 Loans from other Organizations/Financial Institutions		
6004	<i>Loans from Government Sources</i>	101 Loans from Central Govt. 102 Loans from State Govt.	01 Details of the loan 02 Details of the loan 01 Details of the loan 02 Details of the loan	

Expenditure

6003	<i>Loans from Non-Government Sources</i>	101 Repayment of Loans from Zilla Parishad 102 Repayment of Loans from Panchayat Samiti 103 Repayment of Loans from other Organization/Financial Institutions		
6004	<i>Loans from Government Sources</i>	101 Repayment of Loans from Central Govt. 102 Repayment of Loans from State Govt.	01 Details of the loan 02 Details of the loan 01 Details of the loan 02 Details of the loan	

Lending Section^⑩*Expenditure*

6202	<i>Loans for Education, Sports, Art and Culture</i>	101 Payment of loans for education purpose		
6401	<i>Loans for Crop Husbandry</i>	101 Payment of loans to cultivators		
7610	<i>Loans to Panchayat Employees etc.</i>	101 Payment of loans to employees	01 House Building Advance 02 Motor Conveyance Advance 03 Bi-cycle Advance	

Receipts

6202	<i>Loans for Education, Sports, Art and Culture</i>	101 Repayment of loans given for education purpose		
6401	<i>Loans for Crop Husbandry</i>	101 Repayment of loans given to cultivators		
7610	<i>Loans to Panchayat Employees etc.</i>	101 Repayment of loans by employees	01 House Building Advance 02 Motor Conveyance Advance 03 Bi-cycle Advance	

* This represents borrowings by PRIs.

⑩ This represents lending by PRIs.

PART II
EXTRAORDINARY FUND
SAVINGS FUND SECTION

Receipts

MAJOR HEAD		MINOR HEAD	OBJECT HEAD
	(1)	(2)	(3)
8009	<i>Provident Funds and Small Savings</i>	101 General Provident Fund 102 Panchayat Employees Provident Fund	
8011	<i>Insurance and Pension Funds</i>	101 Employees Group Insurance Scheme 102 Panchayat Employees Pension Fund	
<i>Expenditure</i>			
8009	<i>Provident Funds and Small Savings</i>	101 General Provident Fund 102 Panchayat Employees PF	
8011	<i>Insurance and Pension Funds</i>	101 Employees Group Insurance Scheme	
Deposit and Advance Section			
<i>Receipts</i>			
8443	<i>Deposits</i>	101 PRI Deposits 102 Public Works Deposits	01 Security Deposit 01 Deposits by Contractors 02 Deposits of earnest money by successful tenderers
8550	<i>PRI Advances</i>	101 Advances to PRI functionaries for works and supplies 102 Advances to agencies for works and supplies	
<i>Expenditure</i>			
8443	<i>Deposits</i>	101 PRI Deposits 102 Public Works Deposits	01 Security Deposit 01 Deposits by Contractors 02 Deposits of earnest money by successful tenderers
8550	<i>PRI Advances</i>	101 Advances to PRI functionaries for works and supplies 102 Advances to agencies for works and supplies	
Suspense and Remittance Section			
<i>Receipts</i>			
8650	<i>Material Suspense Account</i>	101 Cement 102 Bitumen 103 Rods 104 Stone chips 105 Pipes 106 Bricks 800 Other materials	
8658	<i>Other Suspense Accounts</i>	101 Tax deducted at source suspense	01 Income Tax 02 Sales Tax 03 Profession Tax
8673	<i>Cash Balance Investment Account</i>	102 Housing Loan Suspense 103 Insurance Premium Suspense 120 Unclassified transaction 102 Purchase of bond/debenture 103 Purchase of FDC 800 Other forms of cash balance investment	
8782	<i>Cash Remittances between PRIs</i>	101 Remittances between Zilla Parishad and Panchayat Samiti 102 Remittances between Zilla Parishad and Village Panchayat 103 Remittances between Panchayat Samiti and Village Panchayat	

	(1)	(2)	(3)
<i>Expenditure</i>			
8650	<i>Material Suspense Account</i>	101 Cement 102 Bitumen 103 Rods 104 Stone chips 105 Pipes 106 Bricks 800 Other materials	
8658	<i>Other Suspense Accounts</i>	101 Tax deducted at source suspense	01 Income Tax 02 Sales Tax 03 Profession Tax
		102 Housing Loan Suspense 103 Insurance Premium Suspense 120 Unclassified transaction	
8673	<i>Cash Balance Investment Account</i>	101 Purchase of bond/debenture 102 Purchase of FDC 800 Other forms of cash balance investment	
8782	<i>Cash Remittances between PRIs</i>	101 Remittances between Zilla Parishad and Panchayat Samiti 102 Remittances between Zilla Parishad and Village Panchayat 103 Remittances between Panchayat Samiti and Village Panchayat	

Annexure I

**Explanatory Memorandum to Simplified list of Codes
for Functions, Schemes & Activities of
Panchayati Raj Institutions**

'Local Government' including self-Government Institutions in both rural and urban areas is an exclusive State subject under Entry 5 of List II of the 7th Schedule, and hence this has traditionally been an area in the State domain so that the union cannot enact any law to create rights and liabilities relating to these subjects. By way of 73rd Constitutional Amendment what the centre did was to outline the scheme which would be implemented by States by making laws or amending their own existing laws to bring them in conformity with the provisions of the amendment. With this amendment, Part-IX comprising Article 243 to 243 O was inserted alongwith Schedule XI of the Constitution comprising twenty nine functions that were to be eventually devolved upon the PRIs by the states.

Accordingly, most states passed conformity legislation to enforce these provisions. In view of the large scale decentralization envisaged, the need to strengthen the existing accounting systems and procedures to reflect the wide range of functions to be performed by the Panchayats and to make the accounts amenable to computerization in a networked environment, the Eleventh Finance Commission made specific recommendations about strengthening the accountability framework in PRIs and Urban Local Bodies. As per the recommendations of the Eleventh Finance Commission, the Ministry of Finance (MOF) had issued guidelines for Utilization of Grants to Local Bodies in June 2001. Para 6.4 of the MOF guidelines states that "*C & AG shall be responsible for exercising proper control and supervision over the proper maintenance of accounts and their audit for all 3 tiers/levels of PRIs and ULBs.*"

As per Para 6.5 of the aforesaid guidelines, the format for the preparation of budgets, maintenance of accounts for LBs shall be as prescribed by the C & AG. The C & AG would also prescribe standard formats for preparation of a central database on the finances of the LBs.

As part of this mandate, substantial documentation laying down the theoretical framework has been developed and prescribed by CAG. These serve to lay a strong foundation and set standards for the task of preparation and maintenance of accounts and their audit. In 2002, the CAG had prescribed *receipts and payments formats for PRIs on a modified cash basis*, with a few statements on demand, collections and assets that address critical aspects on accruals appended to the accounts. The formats depict all activities listed in the Eleventh Schedule to the Constitution and show funds transferred to local bodies under various programmes and schemes. The accounts and the budget formats were synchronised

with and linked to the scheme of classification in Union and State Government accounts making it amenable to computerisation and building up a database for generation of All India level data and effective monitoring. This was also a relative simplification of accounts from the very complex 47-48 formats in the earlier system to only about 16 formats.

Till September' 06, 21 states had responded positively to these formats, of which 11 states had also issued formal orders. Training programmes organized across the country in order to get the formats readily accepted by the PRI functionaries revealed that while the formats had been adopted with suitable modifications in some states, many states were of the view that a simplified structure with a minimum functional classification would meet the requirements, especially at the Gram Panchayat level.

It has been the CAG's endeavour to facilitate the development of a culture of accounting in PRIs. Accordingly, in keeping with the feedback received from various states and the actual experience of implementation of the new accounts formats, there has been an on-going attempt to reduce the six tier classification structure to a more manageable three tier system and also standardise certain commonly used items of expenditure to simplify the system further. This had become a critical requirement given the significant lack of skills and expertise at the PRI level in comparison to the enhanced responsibilities in the context of increasing decentralization.

Apart from simplifying the accounts and the accounting process itself, this has also been an attempt to address certain accounting issues arising from the experience of audit which, unless suitably addressed would not present an accurate picture of financial transactions and in some cases could even lead to possible misappropriation of funds.

What are the changes and how have they been effected?.—The old format prescribed a 6-tier functional classification of transactions mirroring the pattern of the Central and State Government accounts and comprised the following: Sector (Group of functions), Major Heads (functions), Minor Head (Programme), Sub-Head (Scheme), Detailed Head (Sub-Scheme) and Object Head (Object level of classification).

The new system does not adhere to this 6-tier classification and instead, a 3-tier classification (Major Head, Minor Head and Object Head representing function, scheme and object) where the lowest tier is the object of every transaction is proposed thereby ensuring the required transparency of accounts. This pattern takes cognizance of the fact that first and foremost, accountability requires accounting systems and

procedures that are easy to comprehend and implement while at the same time adhering to principles of account keeping and the need for transparency and reliability. It is also an appreciation of the reality that in this day and age of computers, aggregation of accounts and establishment of a one to one co-relation with state and national level accounts can largely be the function of information technology, without burdening end users in PRIs with these accounting nuances. Accordingly, relevance of accounting heads being used and their appropriate nomenclature, ease of identification /classification and comprehensive coverage of all activities carried out by PRIs are some of the guiding principles used in developing this new pattern of codification.

While the first level of major heads, corresponds by and large to the pattern in Government Accounts, both in terms of number and nomenclature, in selected cases, the nomenclature has been simplified in order to reflect the exact nature of the function as performed at the level of the PRIs. In a few instances, in order to enable prompt identification of the specific function as performed at the PRI level, the existing Major Head has been accounted as two or three distinct Major Heads, each one permitting accounting of the function in the first instance without having to go through the entire accounting rubric. This is particularly noticeable in sectors such as education, social security and welfare as also health where the PRIs have a significant role to play and the simplified format draws the attention of the users to the activity or sub-activity in the very first instance (*the disaggregation of the functions has been attempted only on the expenditure side, since it is felt that transactions may not be too many on the receipt side*). However, as mentioned earlier, despite such deviations, aggregation and mirroring would still be possible by using mapping of codes and nomenclature through computers. A concordant table showing the correspondence between the accounting heads in Government Accounts and the Heads as proposed in the new system for PRIs has been prepared at **Annexure II**. Details of the accounting heads representing each of the twenty nine functions as listed in the Eleventh Schedule of the Constitution are available in **Annexure III**.

The second tier of Minor Heads in Government Accounts represents programmes. In developing the simplified codes, it was felt that since Minor Heads essentially serve the purpose of aggregating expenditure on various schemes under a particular category of programme and since scheme related expenditure is of crucial importance in monitoring and accounting of expenditure at the PRI level, minor heads should reflect schemes rather than programmes. To cite an example, under the Major Head 2210, Medical and Public Health, Schemes like National Anti Malaria

Programme, National AIDS Control Programme figure as sub heads under the Minor Head 'Prevention and Control of Diseases'. This Minor Head therefore only serves to summate the expenditure on all such schemes. It was therefore considered desirable that to reduce the levels of accounts, the schemes could straight away be accounted for at the second level under the Major Head.

The third tier has a 2 digit code (from 01 to 99) - these need to be used only where there is a felt need for greater accounting information. This tier may not, in all cases correspond to a separate source of revenue, or object of expenditure and may sometimes even depict schemes. On the expenditure side, some object heads that are used frequently and under almost all major heads have been standardized and these are from 01 to 36. The simplified formats also permit accounting of different kinds of works to be executed as part of rural employment schemes like NREGP as the third tier.

Part II of the Accounts is now designated as Extraordinary Funds for better clarity and understanding. The major heads under Extraordinary Fund have been re-grouped under three sections viz Savings Fund Section, Deposit and Advance Section and Suspense and Remittance Section. The first two have two major heads in each and the third has four. The changes in nomenclature and the addition of a few new heads under this Fund could contribute in reducing the risk of possible fraud and misappropriation of public funds and instrument of management control, apart from recording the transactions in an orderly and systematic manner.

While this is only a simplified List of codes, PRIs would be required to prepare Receipts and Payments Accounts alongwith details of cash in hand, bank, treasury, permanent cash imprest and investment, based on these codes. As in the old format, the figures for BE and the actuals of the prior year and the current year would have to be recorded against each classification to arrive at Major Head totals as also totals of various categories like Revenue Receipts, Capital Expenditure, Grants-in-Aid and Contributions, Panchayat fund etc. In addition to these codes, a simplified accounting procedure for preparation of accounts is also enclosed vide Annexure IV.

Highlights of the new system of codes are as follows:

- The Simplified codification covers all the twenty nine functions to be devolved to the PRIs.
- The heading 'Loans and Advances' Section is replaced by 'Borrowing Section' and 'Lending Section' in order to ensure that the nomenclature reflects more accurately the nature of the activity being accounted. Part II of the Accounts is now designated as Extraordinary Fund for better clarity.

The major heads under Extraordinary Fund have been re-grouped under three sections viz., Savings Fund Section, Deposit and Advance Section and Suspense and Remittance Section.

- States may choose and operate those major/minor heads as required in their particular context.
- States may add more minor/object heads as necessary without changing the overall structure in consultation with State Accountant General dealing with audit or Technical Guidance and Supervision (TGS) of PRIs. Proposal for introduction of new Major Head or change in existing Major Head may be got approved by the Comptroller and Auditor General of India before operating.
- As 101 (minor head) is reserved for Direction and Administration, generally 102 to 111 (minor heads) are reserved for general programmes/schemes (viz., 102 District Hospital under 4210 Capital Outlay on Medical and Public Health) and specific programmes/schemes, viz., National Aids Control Programme or Scheme XYZ under 4210 Capital Outlay on Medical and Public Health are to be accommodated at three digit codes 112 (minor head) onwards.
- The following common heads not mentioned in the simplified code may be utilised according to requirement:

RECEIPTS (REVENUE)

Other Receipts:	800 (as minor head) 80 (as object head)
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EXPENDITURE (BOTH REVENUE AND CAPITAL)

Direction and Administration:	101 (as minor head)
Other expenditure:	800 (a minor head)
	80 (as object head)

EXPENDITURE (REVENUE)

Minor head 911 may be opened under each Major Head with the nomenclature 'Deduct recovery of overpayments' to accommodate recoveries of overpayments relating to previous years. In respect of Capital Expenditure, necessary noting will be made in the Assets Register.

Minor head 901 may be opened to accommodate the refund of revenue relating to current year as well as previous year from tax revenue heads.

- A select list of commonly used standard Object Heads is given below. More object heads may be added according to local requirement.

LIST OF STANDARD OBJECT HEADS

- 01 Salaries (1)
- 02 Wages
- 03 Overtime Allowance
- 04 Pensionary charges
- 05 Honoraria
- 06 Medical treatment
- 07 Travel Expenses
- 08 Office Expenses (2)
- 09 Rent, Rates and Taxes
- 10 Audit Fee
- 11 Publications
- 12 Other Administrative Expenses
- 13 Supplies and Materials
- 14 POL
- 15 Advertising and Publicity
- 16 Minor Works
- 17 Professional Services
- 18 Other Contractual Services
- 19 Grants-in-aid
- 20 Contributions
- 21 Subsidies
- 24 Share of taxes/duties
- 25 Other Charges
- 26 Motor Vehicles
- 27 Machinery and Equipment
- 28 Major Works
- 35 Write off/losses
- 36 Deduct recoveries
- 80 Other Expenditure

Note: (1) Items to be included in this object head are
 (i) Pay of officers, (ii) Dearness pay of officers,
 (iii) Dearness Allowance of Officers, (iv) Pay of establishment, (v) Dearness pay of establishment,
 (vi) Dearness Allowance of establishment, (vii) Bonus, (viii) Interim relief, (ix) Other allowances (CCA, HRA & other fixed allowances), (x) Children education allowances,(xi) LTC, (xii) Transport allowance, (xiii) Any other item.

Note: (2) Items to be included in this object head are
 (i) Local purchase of stationery, (ii) Liveries, (iii) Telephone & trunk calls, (iv) Furniture, (v) Service postage stamps,(vi) Purchase of books & publications, (vii) Office expenses and miscellaneous ,(viii) Staff car,(ix) Water cooler, (x) Typewriter, (xi) Purchase of accounting machine, (xii) Charges paid to the State Government for Police Guards,(xiii) Hot and cold weather charges,(xiv) Electricity & water charges, (xv) Purchase of photo copier, (xvi) Purchase of computer & laser printer, (xvii) Any other item.

Extraordinary Fund in PRIs account: accounting treatment.— Part II-Extraordinary Fund incorporates Receipts and Payment of those moneys in respect of which the PRI acts more or less as banker or as a remitter or the Fund is operated by it for accommodating purely adjusting Heads of transitory nature.

Saving Fund Heads.— For the moneys received in Part II- Extraordinary Fund and accounted for as receipts under Savings Fund Section, the PRI has a liability to repay the same to those to whom the moneys belong as they are subscribers to the Savings Fund.

Deposit, Advance, Suspense and Remittance Heads:

(a) Security Deposit by Contractor:

- When received, entry is made in the receipts side of 8443-Deposits.
- On successful completion of work, when the deposit is released to the contractor, accounted in the payment side of 8443-deposit.

(b) Advances to PRI Functionaries for works and supplies:

- When advance is given, booked in the payment side of 8550-PRI Advances.
- The balance will continue to be brought forward in the annual accounts till adjustment. This will ensure that amounts are kept track of and the advances do not remain unadjusted for years together.
- When Adjustment is submitted fully in vouchers, it is recorded in the receipts side of 8550-PRI Advance, and side by side on the payment side of the functional head.
- When adjustment is submitted partly in vouchers and partly in cash, both of them are shown as such in the receipts side of 8550-PRI Advance, while the full amount is recorded in the payment side of the functional head with minus payment - entry for cash returned.

(c) Classification of transaction not known:

- In the receipts or payment side, of 8658 - Other Suspense Account as the case may be.
- When subsequently known, in the payment or receipts side of 8658-Other Suspense Accounts, as the case may be and simultaneously in the receipts or payment side of the concerned functional head, as the case may be.

(d) Statutory Deductions from Salary or Contractor's Bill:

- In the payment side of functional head and simultaneously in the receipts side of 8658-Other Suspense Accounts.
- When sent to the appropriate authorities, in the payment side of 8658-Other Suspense Accounts.

(e) Material purchased for no specific work:

- In the payment side of 8650 - Material Suspense Account when the material is bought in bulk and not against any single work.
- When used in any specific work, in the receipts side of 8650-Material Suspense Account and side by side in the payment side of functional head.

(f) Grants-in-aid from Government transferred/sub-allotted to other PRIs:

- 8782-Cash Remittances between PRIs will temporarily account for the portion of grants sub-allocated by a higher formation of PRI e.g. Zilla Panchayat, to its lower formation, e.g. Panchayat Samiti in its receipts side after the amount to be sub-allotted is shown as *minus* receipts under Grants-in-aid/Assistance Head. There will be an adjusting entry in the payment side of 8782-Cash Remittances between PRIs when the amount is released to the sub-allottees. This process of accounting will rule out the possibility of multiple accounting of specific amounts of grants-in-aid when aggregating receipts and expenditure of the PRIs of all the three tiers.
- Initially in the receipts side of 1601/1602-Grants-in-Aid/Assistance from Central Government / State Government, the amount to be sub-allotted will be shown as *minus* receipts entry.
- Simultaneously, the amount to be sub-allotted will be booked in the receipts side of 8782-Cash Remittances between PRIs.
- When the amount is sent to the other PRI, it will be booked in the payment side of 8782 - Cash Remittances between PRIs.

Annexure II

Correlation between Major Heads of Govt. Accounts and PRI Accounts

Sl. No.	Government Accounts	PRI Accounts
1.	0028 — Other taxes on income and expenditure	0028 — Taxes on Profession, Trades, Callings and employment
2.	0030 — Stamps and Registration fees	0030 — Duty on transfer of immovable property
3.	0035 — Taxes on Immovable property other than agricultural land	0035 — Taxes on Buildings
4.	1601 — Grants-in-aid/assistance from Central/State Govt.	1601 — Grants-in-aid/assistance from Central Govt. 1602 — Grants-in-aid/assistance from State Govt.
5.	Nil	1608 — Contributions/Donations from private agencies
6.	2202 — General Education	2206 — Pre-primary Education 2207 — Primary Education 2208 — Secondary Education 2209 — Adult Education
7.	2225 — Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225 — Welfare of Scheduled Castes 2226 — Welfare of Scheduled Tribes 2227 — Welfare of Other Backward Classes
8.	2235 — Social Security and Welfare	2231 — Welfare of Handicapped 2232 — Child Welfare 2233 — Women's Welfare 2234 — Welfare of Aged, Infirm and Destitute 2235 — Social Security Pensions
9.	2515 — Other Rural Development Programmes	2515 — PRI Administrative and Civil Services
10.	4225 — Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4225 — Capital Outlay on Welfare of Scheduled Castes 4226 — Capital Outlay on Welfare of Scheduled Tribes 4227 — Capital Outlay on Welfare of Other Backward Classes
11.	4235 — Capital Outlay on Social Security and Welfare	4231 — Capital Outlay on Welfare of Handicapped 4232 — Capital Outlay on Child Welfare 4233 — Capital Outlay on Women's Welfare 4234 — Capital Outlay on Welfare of Aged, Infirm and Destitute
12.	6003 — Internal Debt	6003 — Loans from Non-Govt. Sources
13.	6004 — Loans and Advances from Central Govt./State Govt.	6004 — Loans from Government Sources
14.	8550 — Civil Advances	8550 — PRI Advances
15.	Nil	8650 — Material Suspense Account
16.	Nil	8658 — Other Suspense Accounts
17.	8782 — Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer	8782 — Cash Remittances between PRIs

Annexure III

Reflection of 29 functions (included in the Eleventh Schedule of the Constitution) in the PRI Accounts

Sl. No.	Function	Reflection in PRI Accounts
1.	Agriculture, including agricultural extension	0401, 2401
2.	Land improvement, implementation of land reforms, land consolidation and soil conservation	2402
3.	Minor Irrigation, water management and watershed development	0702, 2402, 2702, 4702
4.	Animal Husbandry, dairying and poultry	0403, 2403
5.	Fisheries	0405, 2405, 4405
6.	Social forestry and farm forestry	0406, 2406, 4406
7.	Minor forest produce	0406, 2406, 4406
8.	Small Scale Industries, including food processing industries	2851
9.	Khadi, village and cottage industries	2851
10.	Rural Housing	0216, 2216
11.	Drinking Water	0215, 2215, 4215
12.	Fuel and fodder	0403, 2403, 4406
13.	Roads, culverts bridges, ferries, waterways and other means of communication	3054, 5054
14.	Rural electrification, including distribution of electricity	0801, 2801, 4801
15.	Non-conventional energy sources	2810, 4810
16.	Poverty alleviation programme	2501, 2505
17.	Education, including Primary and Secondary Schools	0202, 2206, 2207, 2208, 2209, 4202
18.	Technical Training and Vocational Education	2203
19.	Adult and non-formal Education	2209
20.	Libraries	0202, 2205, 4202
21.	Cultural activities	0202, 2205
22.	Markets and fairs	2515
23.	Health and sanitation, including hospitals, Primary Health Centres and dispensaries	0210, 2210, 4210
24.	Family Welfare	0211, 2211, 4211
25.	Women and Child Development	2233, 2232, 4233, 4232
26.	Social Welfare, including welfare of the handicapped and mentally retarded	2231, 2234, 2235, 4231, 4234
27.	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	2225, 2226, 2227, 4225, 4226, 4227
28.	Public Distribution System	2408, 4408
29.	Maintenance of community assets	0515, 2515, 2059, 3054

Annexure IV

Simplified accounting procedure

In the system prescribed by CAG in 2002, Form 12-Compilation Sheet and Form 14 Consolidated Abstract were prescribed as part of the model accounts formats. To simplify the procedures, these are being dispensed with and figures from the Cash Book are sought to be entered directly into a 'Register of Receipts' and 'Register of Payments' (samples enclosed) However, all other Forms prescribed by C&AG will continue to be used. The classification of items in the Cash Book, Registers of Receipts and Payments, Monthly & Annual Receipts and Payments Accounts would however be as per the simplified codes being proposed now.

The simplified accounting procedure will be as follows.—(a) Daily transactions shall be recorded in Cash Book (in the format prescribed in Form 8). The receipts shall be recorded on receipts side and payments on payments side. Every day (or atleast once in a week) the cash book shall be closed and Closing Balance worked out which forms the Opening Balance for next day. Classification/head of account for each transaction shall be mentioned.

(b) Every day (or atleast once in a week) the details of transactions as recorded in the cash book should be transferred to either Register of Receipts if the transaction is receipt or to Register of Payments if it is payment under the respective heads of account.

(c) [At the end of the month the bank reconciliation and treasury reconciliation shall be completed and ensured that all differences are rectified between cash book and bank and treasury balances. If any differences noticed the correction shall be made then and there in the Register of Receipts and Register of Payments.] At the end of the month totals in Register of Receipts and Register of Payments can be struck. This gives the total expenditure under each head of account for the month.

(d) The totals are simply posted to the Monthly Receipt and Payment Account (Form 6). The monthly figure is added to previous month progressive total and the figures up to the end of the current month can be worked out.

(e) At the end of the year the progressive figure to the end of March can be posted to Annual Receipt and Payment Account (Form 1), which completes the accounting process.

Simplified Procedures for Transfer Entries.— Transfer entries are passed to rectify misclassification in accounts and to facilitate eventual accounting under final heads of account. The procedure of transfer entries can pose difficulties in grassroots level organizations where the accounting systems are in a relatively nascent stage and

may not have such intricacies and complexities requiring sophisticated degree of knowledge and skills as is expected in higher tiers of Government.

To simplify the accounting process further, it is proposed that Transfer Entries may not be required for those tiers of PRIs where the number of transactions are less and corrections if any can be carried out manually in the cash book as well as Register of Receipts and Payments and if required in the Monthly and Annual Accounts. For Zilla Parishads (in most states) as there will be more transactions, corrections have to be carried out through Transfer Entries. A simplified process for Transfer Entries based on this logic is enclosed vide **Annexure V**.

Annexure V

Simplified rectification of errors through Transfer Entries

Transfer Entry means to transfer the amounts from one head of account to another to *rectify the misclassification/error in accounting*.

If the error/misclassification is noticed in the cash book before monthly closure of the cash book.— This can be rectified manually in the cash book itself by striking down the wrong entry with red ink and inserting the correct entry in between the two postings with red ink.

If misclassification is noticed after the monthly accounts are closed and before closure of annual accounts.— If the mistakes are noticed after closure of the monthly accounts and before closure of annual accounts, it can be rectified as detailed hereunder.

Example 1: A sum of Rs.1000/- collected towards house tax in the month of June 2005 under receipt head 0035-800-71 under Tax revenue has been misclassified as water tax under receipt head 0045-800-78 under Tax revenue. The mistake is noticed after the closure of Monthly Accounts in the month of December 2005.

Solution: Minus Credit under 0045-800-78 (to be deducted) is posted in Register of Receipts against the 0045-800-78 and a small note recorded why the minus credit is given. Similarly a contra plus credit is given under 0035-800-71 in Register of Receipts against the 0035-800-71 and a small note recorded why the contra plus credit is given. This has to be done in the current month in which the error/misclassification is noticed i.e. December 2005.

Example 2: A sum of Rs. 9000/- incurred towards payment of current consumption charges in the month of August 2005 under expenditure

head 2801-800-19 under Revenue Expenditure has been misclassified as telephone charges under expenditure head 2515-101-13 under Revenue Expenditure. The mistake is noticed after the closure of Monthly Accounts in the month of January 2006.

Solution: Minus Debit under 2515-101-13 (to be deducted from the expenditure of the head) is posted in Register of Payments against the 2515-101-13 and a small note recorded why the minus debit is given. Similarly a contra debit is given under 2801-800-19 in Register of Payments against the 2801-800-19 and a small note recorded why the contra debit is given. This has to be done in the current month in which the error/misclassification is noticed i.e. January 2006.

If mistakes are noticed after closure of annual accounts.— No need to change annual accounts but to have a true picture of revenue receipts and revenue expenditure, ‘a note of error’ will be made in the Annual Accounts submitted. If any receipt on account of error/misclassification occurs the same will be taken into cash book with a small note of the day received and becomes part of the current accounts.

Similarly if any outgo on account of error/misclassification occurs the same will also be posted in the current cash book with a small note of the day payment made and becomes part of the current accounts.

If misclassification occurs in scheme expenditure and noticed after the closure of annual accounts.— If the mistake is noticed after the Annual Accounts are closed and the items of expenditure are related to different schemes under Capital Heads, the progressive figures have to be changed by ‘+’ and ‘-’ entries against the heads concerned in order to arrive at the correct figures if the schemes are continued further next financial year following the procedure explained in above categories.

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